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NATIONAL MUNICIPAL REVIEW

RY 1948 VOLUME XXXVII, NO. 1

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Editorial Comment

A Make-Believe Election

THERE are 136 elective judges—and 77 appointive ones—in New York City and 30 of the former came up for election last November.

Twenty-four of the 30, however, received their flowers and congratulations months before when the Republican and Democratic party leaders announced their joint selections. For on May 19 a certain citizen, Frank J. Sampson, "announced" that "the organization" would support certain persons for these offices. The next day another citizen, Thomas J. Curran, corresponding spokesman for the other principal party, announced concurrence in 24 of the choices.

So, constitution and laws notwithstanding, local judges in New York City are, in simple fact, appointive now! Appointive by a coterie of private citizens!

Thenceforth those 24 candidates were practically assured of perfunctory ratification in the party primaries—there were in fact no contests—and thereafter, enjoying both Democratic and Republican nominations, they needed to do nothing more to be overwhelmingly "elected." Most of the 24 were renewals of tenure for sitting judges. In six cases the Republicans and Democrats offered competing candidates.

This amiable system provides judges who have taken pains to stand well with the party machines, a severely limited choice. It gives New York a mediocre, precedent-bound, honest, well intentioned judiciary; it is a wonder that it is no worse.

But it is mainly and in reality an appointive judiciary, as these simple facts disclose. In some districts the voters faced a list of candidates all of whom had support of both principal parties. Who made these appointments? The appointing officers did not meet in public; they did not report where they met or who was present or what other candidates were considered or why these joint nominees were preferred. Nor what the nominees did to secure consideration. Yet their decisions were conclusive!

A local group in the bar associations is organized to push the Missouri plan, increasingly well liked in that state, whereby judges are appointed for a short term on trial and then submitted to popular vote for confirmation for a long term. It would require a constitutional amendment to do this in New York and other states, but the experience with the present practice in this off-year election, when no major offices were being elected, conspicuously points up the hazards of the situation.

And Then There Were Twelve!

THE November elections transferred to the council-manager list three cities (Worcester, Massachusetts; Richmond, Virginia; and Keene, New Hampshire) in which bicameral councils had until then survived.

The race to be the tailender in municipal progress in this matter is now narrowed down to twelve cities (out of 2,042 of over 5,000 population) all in New England: Augusta, Bath and Waterville, Maine; Everett, Malden, Northampton and Springfield, Massachusetts; Central Falls, Newport, Pawtucket and Woonsocket, Rhode Island; and Danbury, Connecticut. Two others, Atlanta and New York City, require concurrence of two elective bodies on certain items of business.

It is to be hoped that one of these cities will always retain its tangle-footed obsolete contraption as a museum piece to prove to antiquarians that such follies of municipal structure did once widely exist.

The Red Menace

IN THE November elections New York and suburban Long Beach, New York, voted to drop the proportional representation method of electing their city councils. So did Boulder, Colorado.

Opponents of P. R. ostensibly rested their case on the fact that two Communists had been elected to the New York City council. Proponents charged that the real motive was to return the nation's largest city to the "bad old days" when Tammany and its allies had almost complete control of the council. They pointed out that the Communists were quite unable to do anything for "Mother Russia" in the council, anyway.

Boulder, after using P. R. 30 years, abandoned it apparently because of general apathy.

Meanwhile, however, Cincinnati, where the quality of the city council had obviously vastly improved during the 22 years P. R. was used, voted to retain it.

Five cities in Massachusetts—Worcester, Medford, Revere, Quincy and Saugus—as well as Hopkins, Minnesota, adopted P. R. with the council-manager plan by overwhelming majorities in 1947.

They didn't seem worried about the "red menace." Indeed, the few Communists in Worcester vigorously opposed P. R. and the manager plan.

It's a bit curious that the several New York newspapers which threw in their lot with the anti-P. R. forces found the three abandonments matters of big news but seemed quite unable, through their press services or correspondents, to discover the six adoptions.

Perhaps that's just the way of crusades. After the "red menace" has been cut down to size and subsides as all great perils to our way of life have done in the past, we'll be more clear in our thinking as to whether freedom of the voter or regimentation by political machines provides self-government.

The Self-Reliant City

Former mayor cites five short-range considerations and three long-range objectives for efficient government.

By WILSON W. WYATT*

LOCAL government is the keystone in the arch of democracy. You cannot chip away from that keystone without weakening the entire arch. But that means that local government must do its job well. It will be respected as the keystone just as long as it deserves to be.

To the extent that local government fails, the people will transfer responsibility to the federal government and look to it. Non-performance or poor performance by our cities creates a political vacuum into which centralized power rushes. Improper additions to the authority and extent of the federal government are more likely to stem from lethargy in our cities than from any supposed grasping by Congress or Washington bureaucracy.

Local government will succeed in proportion to our efforts to do something about it. It will lose by default and atrophy, if we merely wait, complainingly, for the end of the rainbow when it will have full home rule, completely fair representation and an entirely equitable tax division with other units of government. After all, waiting on "Great Expectations" is likely to lead to vagrancy. We can get to where we want to go only by starting from where we are—and doing the very best we can with what we have. Those things—home rule, reapportionment and an equitable revenue base—it must have; but in its day-to-day living there are important things that a self-reliant city can do—and must do—if it really hopes to achieve these three.

Here are five important considerations for the short-range, day-to-day life of a self-reliant city:

1. *Citizen participation.*

We need constantly to remind ourselves that democracy is not merely government "*for* the people" but that it must be "*by* the people" as well. We need to develop new techniques for bringing government closer to the people—the people whose government it is. Citizens who are willing to participate in Community Chest and Red Cross drives must also be willing to take an active hand in their city government and in the political processes by which our governing representatives are democratically selected. The person who looks down his nose at politics is actually, through ignorance, looking down his nose at American democracy.

Democracy has neither a self-starter nor a nuclear gadget for perpetual motion. It depends on people —*all* the people. Each time any person abstains from taking his full, active, responsible part in our system of government, he weakens democracy; he indicates a lack of belief in it; he makes our country a more fertile field for foreign "isms."

*Mr. Wyatt, an attorney, was formerly mayor of Louisville, Kentucky, and national housing expediter. This article is a summary of his address before the National Municipal League's National Conference on Government, Nashville, November 13, 1947.

Now that democracy is under attack throughout such a large part of the world, citizen participation becomes more important than ever. And it is in our cities that we can best start to do something about it.

The theory of democracy is that it taps the freely expressed wisdom of the entire people. Each person who fails to do his part is an unpatriotic shirker. It is fine to enjoy the benefits of the American high standard of living which our democracy has made possible, but a person has not earned the right to these pleasures unless he is participating actively in the discharge of his duties as a citizen. We have grown so accustomed to *rights* in our democracy that too many have forgotten there are concomitant duties.

Task for the Citizen

If I seem to stress citizen participation as the *sine qua non* of democracy, it is because I believe it to be true—vitally true. There are no easy answers, no panaceas, no millenia. Every citizen has a job to do. Democracy which places such a high value on the dignity of the individual places an equally high premium on his individual responsibility. It is not enough that his wife, or his friends, or his employees participate—he must do his personal share.

Since our local government is the cornerstone of democracy, it is in our cities and towns that we can really do something about citizen participation, towards making our government really "*by* the people." And in doing so we will make our greatest contribution to our own well-being, to municipal independence, to democracy itself.

The cure for the ills of democracy is more democracy, not less.

2. *Streamlining.*

The pigeon-hole system of government, with diffused responsibility, must be brought up to date, responsibility must be more clearly fixed and overlapping must be eliminated. Of course, these changes could probably be better done with revised statutes, or even with constitutional changes. But much can be done within the framework of the existing statutes and constitutions.

Without abandoning for a moment the desired changes in the fundamental law, we should see how much can be done with what we have. In most cases we will have our hands more than full. And in government, human responses occur just as in the rest of life. Having demonstrated what we can do with what we have, it is probable that the other changes will be made more readily. But if we wait for the perfect set of conditions before we start we may never begin.

3. *Financial self-help.*

This requires courage. It is much easier to complain that the federal government or the state government is not sharing its revenues equitably. It is always easier to blame the other person. But again, if we examine carefully what we already have the authority to do, we will almost always find that the typical city has several sources of additional revenue already available to it—if we are willing to take the political responsibility.

4. *Better teamwork with the county and the state.*

We will deserve better, and we will fare better, at the hands of the state

government, for example, as we improve the character of the representation we send to the state legislature. All too frequently we complain that the "rural" legislature is refusing to cooperate with "the city," without bothering to do our part by sending to the state capitol, as our representatives, people who can obtain cooperation and respect. In our private businesses we are careful about the selection of our executives, our lawyers, our salesmen. What we sometimes forget is that people are still human when it comes to government, and that they respond as human beings.

Furthermore, if we stop *demanding* and start working as teammates we will inevitably do better. By and large, people react to decent manners in government just as in private affairs or in business. That doesn't mean we should be less firm or insistent. But instead of hitting them over the head with a public demand, we are much more likely to get results if we work with the other units of government and, while doing so, show them our problems and what we think would cure them.

5. *Best possible service with the means at hand.*

This is axiomatic. And yet it can be overlooked. An administration may well be regarded as outstanding just as much because of its excellent service as because of the improvements and changes which it brings about.

If the job is well done, the people will see that local government is given the necessary means to continue doing a good job, that local government remains the keystone in the arch of democracy.

Long-Range Objectives

And all the time the self-reliant city is applying these five principles, it will be working for three long-range objectives, and because of what it is doing in its day-to-day work, it will be more likely to achieve these objectives:

1. *Home rule.*

This is essential to full realization of the opportunities of local democracy.

2. *Rightful representation—reapportionment.*

This is as basically American as the Boston Tea Party but we cannot expect it to fall in our laps just because it is good and right. It requires work, patience and more work.

3. *Equitable tax structure.*

Cities are entitled to share in many state-collected taxes, such as the gasoline tax.

But there are no quick solutions in a democracy. While at times we seem to pay a heavy price in work and patience, we get the ample reward of ultimate soundness without loss of liberty. Self-reliant local government can give the necessary strength at the base of democracy to enable the American system to withstand all the manifestos and all the "isms" that can be thrown against it.

The Cities Cannot Act Alone

Long-range fiscal planning requires action by all levels of government if cities are to meet the approaching crisis.

By JOSEPH D. McGOLDRICK*

IF WE look back over the last 30 years or, roughly, the period since the end of World War I, we find that the finances of our cities have been subject to constant pressure from the price level.

Prices rose sharply during World War I and even more sharply in the two years following the Armistice. By the time they finally reached some degree of stability it was at a level approximately twice that of the prewar period.

Municipal employees were hard hit by this change. It was not easy for cities to increase their revenues. Dependent as they were on ad valorem real estate taxes for two-thirds to three-quarters of their income, it was difficult to expand income.

The war had also interrupted the construction of schools, hospitals and other public facilities. It took years to catch up. New York City had adopted a pay-as-you-go plan of financing public improvements. It gave way under the pressure of meeting accumulated needs.

It was not until 1925 that our cities had adjusted to the new price level. They were then promptly caught up in a boom which lasted until 1929. Real estate values rose sharply. There was a prodigious rash of construction activity. Skyscraper office buildings, large apartment houses and suburban developments were built at a frenzied pace. Real estate tax rolls rose so rapidly that municipal budget-making became an easy affair, altogether too easy. In New York City, for example, the tax rolls expanded by over a billion dollars in each of the years from 1925 to 1929. At the then current tax rate of $25 a thousand, this meant at least $25,000,000 in additional revenue each year.

Then came the crash. City budgets were over-extended but it was not easy to cut them back. Tax collections on the excessively high valuations of the late 20's fell badly into arrears. New burdens in the form of public relief and increased demands on public hospitals and other services appeared. Some cities went into bankruptcy; others came close to it. Many had the greatest difficulty meeting pay rolls and maturities on debt. Public works were abruptly curtailed, contributing to the general recession.

It was not until 1936 that some degree of stability was achieved for our cities through the WPA, which provided made work for the unemployed, and the PWA, which enabled cities to resume public construction programs. To some extent these programs were a snare and a de-

*Dr. McGoldrick, former comptroller of New York City, has recently been appointed chairman of the Federal Rent Advisory Board for New York City. This article is his address before the National Conference on Government of the National Municipal League, Nashville, Tennessee, November 13, 1947.

lusion. They encouraged cities to expand activities and physical plant without insuring the means to continue them. A 50 per cent grant toward construction was very tempting, but there was no such grant toward maintenance and upkeep. There are a lot of us who could not afford a yacht or a Fifth Avenue mansion, even if we got one for nothing. Some of our cities were just beginning to realize this when World War II again changed the picture.

Wartime Prosperity

The war period, whatever its other implications, was a favorable one for our cities. The problem of unemployment relief all but vanished. Large numbers of municipal employees were drawn into military service and there was no possibility of replacing them. The acute shortage of man power and materials was recognized by the public, which was quite willing to put up with a substantial reduction in the extent and quality of municipal service. Public construction was completely halted. Tax collections reached an all-time high. For the first time in 25 years our cities achieved a substantial reduction in their debt.

There were, however, a number of unfavorable factors rather less obvious. The war caused considerable undermaintenance of public plant. It added five years' obsolescence to this plant. By the end of the war, municipal rolling stock — fire engines, police prowl cars, sanitation trucks and the like—needed virtually complete replacement. Prices, however, were anywhere from 50 to 100 per cent above prewar levels.

Living costs for public employees had risen sharply during the war and they have risen even more sharply in the two years since V-J Day. Public employees are considerably more vocal today than they were in 1919 and 1920. A substantial number are unionized. There have been strikes and threats of strike even among school teachers.

Our cities today are virtually as dependent on ad valorem real estate taxes as they were 30 years ago. A five-year interruption of building has had a stimulating effect on the market price of real estate of virtually all types. This is gradually being reflected in assessment rolls and property tax yields. But federal rent control tends to hold the market values of multiple dwellings in check and assessors have not found it too easy to reflect the artificially high prices of one-family dwellings.

There is an even more serious threat to our larger and older cities implicit in the present acute housing shortage. The dire need for present dwellings, the difficulties and restraints upon eviction, and the unusually high prices being asked for them, have stimulated the tendency to move out and create new subdivisions. This is no new tendency. It has been going on for 30 or 40 years. But it has been accelerated in the present postwar period.

Where this new development is still within the municipality's political limits, it will bring a demand for police and fire protection, street-lighting and sewage connection, and particularly for schools. But much of this new construction will be beyond the city boundaries. As it continues it will drain off population.

Nor is it confined to housing. Factories and industrial plants are joining the exodus.

If this outward drift continues for the next three to five years, and there is every indication that it will, it will hasten the crisis of which many observers have been warning. Our cities will awaken to discover that they have lost the bulk of their middle class, self-supporting, tax-paying populations, and that they have been left with vast slum areas and even vaster areas of obsolescence and stagnation, which it will be virtually impossible, either practically or financially, to reclaim. In the next depression they can have these areas for unpaid taxes. But by the time they get them it will be too late to do anything with them.

In the light of this brief summary of the ups and downs of municipal finance, what can our cities do to meet the problems which confront them? Our cities need help. The kind of fundamental long-range financial planning which they need is beyond their own power and resources. They need financial planning at the state and federal level. They cannot get it from such well intentioned but hastily contrived and poorly thought out schemes as the WPA and PWA programs of the 30's.

There is a great and growing demand for a reduction in federal taxes. Much of it ignores the implications for our national economy in a period when inflation is a major threat. I shall not undertake here to step into that controversy. But I have yet to hear any one suggest that in any revision of the federal tax program thought should be given to the problems of other levels of government. What has become of the very excellent suggestions contained in the Gulick report[1] of several years ago? The war necessarily created great national burdens and required great expansion of federal taxation.

What we need today is a re-examination of the responsibilities of government at all levels and an appraisal of the resources available to meet those responsibilities. Our cities cannot undertake this task. No amount of long-range fiscal planning will solve the problems which they are squarely up against. They do need, of course, to pursue prudent policies as to the term of the debts which they create and the provisions which they make for retiring them. They need an orderly method of capital budgeting based on a sound appraisal of immediate and longer range needs. They need a machinery of city planning that will concern itself with a lot of things more fundamental than arterial highways and the locale of public buildings. They need sound current budgetary practice, particularly at a time when they are bursting the budgetary buttons and the temptation to fudge a budget is very great. But none of these, nor all of them together, will meet the crisis at hand and the greater crisis which lies ahead.

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[1]Report of the United States Treasury's Committee on Intergovernmental Fiscal Relations, composed of Luther Gulick, president of the Institute of Public Administration; Harold M. Groves, University of Wisconsin; and Mabel Newcomer, of Vassar College. For a digest of the report see the REVIEW, June 1943, page 297; July 1943, page 380; and September 1943, page 437.

Making Every Dollar Count

Insure full day's work for full day's pay, says expert in local affairs; padded pay rolls greatest city waste.

By THOMAS H. REED*

THERE is no question but that American cities are going through a period of great financial strain. Their cost of living, like that of the individual, has shot up with frightening velocity. This is due in part to public demand for more and better municipal services and in part to the general fall in the purchasing power of the dollar which is characteristic of this as of previous postwar inflations. At the same time, normal sources of municipal income have failed to yield the additional revenue necessary to meet rising costs.

The great reliance of city government has been on the general property tax—in most states, in fact, the tax on real estate. Assessed valuations have increased slowly and falteringly—not that we should blame the assessors for clinging to prewar standards of value in the midst of skyrocketing prices which they cannot believe will be maintained permanently.

With the earnings of rental property frozen it is hard to raise the valuation on such property and consequently on all kinds of property. On the other hand, public opinion and constitutional and charter restrictions have prevented in many instances any substantial increase in real property tax rates. Property taxpayers are very conscious of the burdens they bear and generally they resist anything being added to them.

The result has been a widespread demand on the part of city governments for new sources of income. Sometimes this takes the form of a demand for a larger share in those state taxes on personal and corporate incomes, on alcoholic beverages, gasoline and other commodities, which have recently filled the coffers of the states to overflowing. Sometimes it calls for the right to levy new taxes on earned income, after the fashion of Philadelphia and Toledo, on retail sales, on public utility bills, on admissions to amusements, on the right to engage in certain trades, businesses and callings.

One cannot but sympathize with the desire of city officials to broaden the base of municipal taxation and assure their cities of a fairer share of the general tax dollar. It is not right that cities should be hobbled by restrictive tax legislation enacted by legislatures dominated by members from the country districts. The cities produce most of the tax receipts and should not be discriminated against in their distribution.

Nevertheless it would be throwing

*Dr. Reed, municipal consultant, was advisor to the commissions drafting recently adopted charters in Hartford, Connecticut; Augusta, Georgia; and Richmond, Virginia; as well as the city-county consolidation charter for Baton Rouge and East Baton Rouge, Louisiana. This article is a summary of his address before the National Conference on Government of the National Municipal League, Nashville, Tennessee, November 13, 1947.

caution to the winds to assume that either shared taxes or the new "permissive" taxes for which so many cities are reaching out can be counted on to fill the gap between increased costs of city government and present revenues unless a full dollar's worth of service is wrung from every dollar of municipal revenue.

Too heavy a reliance on state-collected, locally-shared taxes spells an end to local self-government. "He who pays the piper calls the tune." Moreover, some of the most opulent sources of state revenue in times of prosperity dry up like mountain streams in July when depression hits. And the "permissive" taxes, whether on income, sales, amusements or occupations, are essentially only new methods of tapping old sources of supply. Putting a new spigot or two on the old barrel does not increase the barrel's liquid content. You may get a few more dollars out of a householder by requiring the gas company to collect a tax on the use of gas, or the movie theater proprietor to collect a tax based on the price of the tickets he sells, but it comes relentlessly from the householder's income from which directly or indirectly even the property tax is paid.

In other words, whatever is done about new sources of revenue—and the tax system calls for revision—there will always remain the obligation to keep the cost of government, including city government, down to the necessary minimum. This does not mean that desirable municipal services should be curtailed, but it does mean that all waste should be eliminated from municipal operations. There are two great sources of municipal waste: (1) reckless expenditure of borrowed money on capital "improvements" and (2) padded pay rolls.

The first of these leaks can be controlled by long-term planning of improvements so that money is not frittered away on unrelated projects or on those offering only minor advantage to the community; by holding up as far as possible public works in times of high prosperity and high cost, and building up reserves in cash or credit with which they may be undertaken in times of depression and low cost; by businesslike methods of contract letting and contract supervision.

Save with Efficient Workers

The second great source of waste is harder to manage, partly because it is not a matter of a few big leaks but of many little trickles. In their aggregate, however, these little trickles may become a mighty stream. Something like 80 per cent of all city expenditures, omitting debt service, is for salaries and wages. The savings to be accomplished by better purchasing methods are not to be ignored but they are a drop in the bucket compared to the vast sums which pour out of the city treasury into the pockets of employees. Really big savings in current expenditures, if made at all, must be made in the item of personal service.

This is not a suggestion that the wages of municipal employees should be cut. On the contrary, it is essential that employees be paid not merely a living wage but one commensurate with the wages paid for similar work in private employment.

It is neither honorable nor safe for a city to underpay its help. This is a plea, however, for getting a full day's work for a full day's pay and one that is as efficient as sound organization, modern procedures and mechanized equipment can make it.

It has been the habit of government in general and city government in particular to get results by the sheer numbers employed. A political boss bent on strengthening his machine likes a multitude of small jobs to distribute much better than a few big jobs. Little men and women are more docile and more conscious of the favor done them than larger men would be. City pay rolls are often overloaded with old, decrepit, untrained and incompetent people, whose supposed work is really done by someone else. It is easy to see the disastrous results of applying the new style of city pay scales to such people.

Cities can afford to pay current wages only to able-bodied, able-minded and well trained men and women. "Fewer and better" is the policy which intelligent city management must apply to its personnel problem. This means, among other things, that there must be better methods of personnel selection, higher standards for admission, and more and better in-service training.

The efforts of good employees are often thwarted by bad organization. Unwieldy boards and commissions, divided responsibility, the absence of trained and experienced supervision at the right spots, are costly errors to be found over and over again in city governments.

Progressive private industry has been meeting the problem of higher wage scales by increasing the productivity of the individual employee. It has given him a better machine or installed streamlined procedures which multiply the results of his effort. Cities can do the same thing—and must if the public's demand for service is to be met without crushing every one under a mountain of taxation.

This comment applies, of course, to all levels of government. In most instances it is easier to get something done about it at home on the local level. If we do it there it will be possible to move forward more hopefully into the complexities of state and national government.

In Good Times Plan for Bad

Long range programming and protected reserves will help carry cities through depressions as well as boom periods.

By WILLIAM STANLEY PARKER*

AN important technique in municipal government, which is of vital importance to the future stability of our cities and towns and which can also be an important aid to the stabilization of our national income, is the procedure for developing long range financial programs. It is sometimes referred to as a "capital outlay program," but that is only one part of the end result. No capital outlay program can be intelligently prepared until after a program of operating expenses has been developed on top of which any program of capital outlays must be superimposed.

Municipal operations comprise a category of expenditures of major importance. During depressions and wars federal spending becomes the dominant factor. During periods of relative normalcy—both past and future — municipal expenditures probably constitute the largest segment of public works. This being so, the way in which local public works are financed and their fluctuations in magnitude are matters of great importance in the national economy.

Heretofore municipal expenditures have been budgeted on a year-to-year basis, and expenditures for local public works have followed closely the boom and depression experience of private industry. On this account they constituted a serious handicap to the national recovery efforts of the 1930's.

During President Hoover's term of office unemployment developed rapidly. In an attempt to stem the tide Hoover doubled annual expenditures on federal public works from $300,000,000 to $600,000,000. During the same period states and municipalities reduced their annual expenditures for public works by two billion dollars. For every dollar the federal government added, local governments pulled about seven dollars out.

The counter-cyclical theory of spending involves increased public spending to offset decreased private spending. During the 1930's the federal government embarked on a spending program of that nature, but it took five years for this increased federal program of public works to offset the decrease in local spending on public works. This prevented the federal counter-cyclical construction program from functioning as an offset to the drastic drop in private construction. Its whole force was taken up in offsetting a decrease in another category of public construction.

Thus, in the past, local public works have tended to increase both the height of the boom and the depth of the depression, although for the past 25 years and more munici-

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pal officials have been told to do just the opposite. Report after report has argued in behalf of the counter-cyclical theory for public spending and has applied it to all levels of government. While this holds true for federal spending, it is wholly unfeasible for municipal spending. An individual town meeting or city council is incapable of thinking in terms of a counter-cyclical policy because of budgetary procedure, sources of funds and statutory debt limits.

Stabilization Policy

It is therefore a waste of time to recommend it, yet authoritative reports are still doing so. There is, however, an alternative policy that can be understood by local officials and can form a sound basis on which to program municipal operations. It might be called a "policy of stabilization." The counter-cyclical policy involves conscious instability, planned fluctuations counter to those of private enterprise. A policy of stabilization means the leveling out of annual expenditures over a period of years. It would be exemplified by a six-year program in which approximately one-sixth of the total outlays would be planned for each year.

The advantage of this policy is that each municipality can apply it to its own affairs without any dictation from the state or federal government. It will be based upon local need, within the limits of local ability to pay. It will omit any consideration of outside grants other than those of a normal character that are related to permanent federal and state policies, such as welfare grants and certain education and highway grants.

Perhaps the most important feature of such a policy will be its inevitable tendency to prevent undue spending in a boom. This is a form of preventive medicine that is of great importance. To consider merely ways to stimulate spending in a depression without considering how to control spending in a boom is futile. Both are needed, but in the past the principal accent has been on relief programs. I urge the need of greater concentration on how to apply the preventive medicine that will tend to reduce the peak of the boom and as a result reduce the depth of the depression.

The counter-cyclical policy is desirable and feasible for federal operations, but if it is to function effectively to counterbalance fluctuations in private enterprise, it is essential to secure a substantial degree of stability in municipal expenditures, otherwise the history of the 1930's will be repeated. To accomplish this, it is of first importance to promulgate an understandable policy and educate municipal officials in the application of its procedure.

Two elements are involved: long range programming and protected reserves. The Massachusetts State Planning Board in 1938 recommended that municipalities be permitted to build up protected long-term reserves. At that time no state permitted them. Now 26 states have statutes permitting municipal reserves, in most cases limited to use for capital outlays. This permission should be extended throughout the other states, but education in the

need of such reserves and how they should be accumulated and used will be necessary if this new legislation is to be put to use.

Long range programming procedure for municipalities was developed by the Committee on Public Works of the National Resources Planning Board, starting in January 1939. At that time investigation discovered no instance of its prior use. Since then some progress has been made. New York and some other large cities are applying programming. In New England at least 34 cities and towns have initiated programming. Not all have continued to carry it out consistently but a start has been made.

So far as I am aware, little has been done to develop this procedure in the smaller communities of other states. Two years ago a start was made in Indiana and the Indiana Economic Council issued a bulletin of information, which has had a statewide distribution. A somewhat similar but simpler bulletin on programming has been issued by the New Hampshire State Planning and Development Commission. Perhaps there are others, but action of this sort by state governments is not in proportion to the importance of the subject.

The federal government properly took responsibility for the original research and the development of the procedure for municipal programming. The states should carry on with publicity to stimulate its adoption in their own interest, as the stability of a state is a reflection of the aggregate stability of its cities and towns.

Probably no agency is as well equipped to take the lead in fostering this idea as is the National Municipal League. It has had long experience in initiating and securing adoption of improved procedures in municipal government. Good budgetary procedure is of great importance but it is not wholly satisfying if its end product has to be recorded in red ink. The basic financial weakness of our municipalities is a serious national weakness, as clearly indicated during the 1930's. It can absorb so large a part of federal compensatory spending in a depression as to nullify its effect as an offset to reduced private spending. It is important, then, to put our municipalities on a sounder basis and make possible some substantial degree of stabilization of their operations over the cycle of good and bad times.

Spending in Public Interest

Public spending should be administered in the public interest. It is not enough for public officials to spend freely when taxes come easy and curtail spending when taxes come hard. If they are to be in a position to carry on normal spending in periods of depression they must make it possible by the financial policies they adopt in times of prosperity. In this regard a municipal corporation is just like a private corporation. Financial resilience capable of meeting the demands of hard times can come only as a result of prudent policies in good times. If that large category of spending represented by our municipalities is to cease being a disturbing factor and become a con-

(Continued on page 68)

Tax Rates of American Cities

During past year adjusted rates have remained stationary but assessments have been boosted by more than 15 per cent.

By BUREAU OF GOVERNMENTAL RESEARCH, DETROIT, AND THE NATIONAL TRAINING SCHOOL FOR PUBLIC SERVICE*

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THE high spot of the 1947 property tax survey of 321 cities is the unprecedented 15.7 per cent increase in per capita assessed valuation over last year's equivalent figure. Unadjusted tax rates decreased an average of $.71 and rates adjusted to a 100 per cent assessment base decreased $.05, hardly a match for the increase in assessed valuation. School rates did show a small increase of $.54 or 3.7 per cent.

Adjusted, Unadjusted Rates

Table I shows that the $.05 decrease in the adjusted rates is the smallest change since 1942. It is also the first decrease since 1943. The last three years have shown a gradual climb in both adjusted rates and assessed valuations. Prior to that, as Table I indicates, when assessments were raised rates decreased or vice versa.

The sharp increase in assessed valuation this year with its consequent increased yield would lead one to expect rates to tumble noticeably. However, this assumption has held only for the almost imperceptible decrease of five cents. Cities evidently clung to all of the extra revenue from higher assessments to meet steadily advancing operating costs and deferred capital improvement programs.

The familiar pattern of higher rates, but only a slight upward revision in valuations, will probably occur again in another year.

Table II indicates that unadjusted and adjusted rates dropped most severely in those cities comprising the first population group. It was also this group, comprising the five largest American cities, that had the sharpest increase in per capita assessed valuation.

Cities in Group V report an average increase in unadjusted rates ($1.08) but a decrease in adjusted rates ($.69), primarily because of lowered ratios of assessed to true valuation. Group VI, or the cities under 50,000 population, evidenced just the opposite trend—dropping in the unadjusted rates and increasing in the adjusted rates.

There were 138 cities that indicated no change in their adjusted rates; 77 that indicated an increase; and 86 a decrease. Eighteen cities are excluded in this instance as com-

*The following Volker Fellows of the Training School compiled and tabulated the data as part of their field training with the Bureau of Governmental Research under the supervision of Richard A. Ware of the bureau staff: David R. Baldwin, University of Connecticut; Alan K. Campbell, Whitman College; Henry S. Ernst, Jr., Heidelberg College; W. Robert Erickson, Brown University; William R. Michener, University of Kansas; Alvin K. Peterjohn, Western Reserve University; Joseph E. Slupecke, Pennsylvania State College; Richard C. Spaulding, Amherst College; Clarence J. Ziegler, Lehigh University.

arability with last year was doubtful.

School Rates

Because of the nation-wide interest in the public school "crisis," unadjusted school rates were tabulated separately and compared with those of 1946. To some extent cities have dug a little deeper into their own tax resources to provide the additional revenue sought for schools. This increase in school rates amounted to .54 or 3.7 per cent. This is in contrast to a decrease in the total unadjusted rates, including the school rates, of 1.6 per cent. It should be borne in mind that the school rate increase comes on top of the increase in assessed valuation.

Assessed Valuations

In part responsible for the tremendous increase in per capita assessed valuation, indicated in Table , is the Walker-Butler Act. This is recent Illinois statute that requires property to be assessed at 100 per cent of true or cash value. Operation of the act has boosted by 47 per cent the valuation of the twenty Illinois cities reported in this study. In Chicago alone the assessed valuation increased by $2,800,000,000.

The Walker-Butler Act, however, is not entirely responsible for the change nationally. Omitting the twenty Illinois cities from the calculation, the increase is 12.7 per cent, or 125 per cent greater than the previous four years' total. It is the greatest increase in assessments since a comparison was first made in 1932.

The average per capita assessed values show the greatest increase, 26 per cent, in cities of population Group I. Groups V and VI follow with respective increases of 10 per cent and 15 per cent. The remaining groups also show increases ranging from 4 per cent through 8 per cent.

A partial explanation may perhaps be found in a pressure to raise valuation in response to presently inflated real estate values. A second reason is the postwar spurt in both residential and commercial construction.

Increases in total assessed valuation as new property is added to tax rolls is a relatively more sound financial policy than increases to keep abreast of inflated real estate values. This latter course, usually politically expedient, can only lead to overly extended municipal credit, inflated revenue bases and eventual financial

TABLE I

ANNUAL CHANGE IN ASSESSED VALUE AND AVERAGE ADJUSTED TAX RATE OF AMERICAN CITIES

Year	*Average Per Capita Assessed Value*	*Per Cent of Change in Assessment*	*Average Adjusted Tax Rate Amount of Change*[a]
1947	$1,691	+ 15.7%	— 0.05
1946	1,426	+ 5.3	+ .52
1945	1,354	+ 1.3	+ .22
1944	1,341	+ 1.1	+ .12
1943	1,323	+ .6	— .35
1942	1,387	+ 1.5	— .05
1941	1,373	— .1	+ .02

[a]Per $1,000 of assessed value.

distress. It is also a departure from scientific assessing practices of determining values and considering the tax rate, not the assessments, to be the variant sympathetic to revenue needs.

Tax Exemption

Many cities are faced with the problem of property exempt from taxation by virtue of ownership by government, religious, charitable and non-profit organizations; special privileges to industries; and homesteads.

To report some information on this problem cities were asked to indicate what percentage of the property carried on the tax rolls was exempt for the reasons mentioned. Of the 177 cities that replied to the question, the average amounts to 17.3 per cent.

It is not likely that all the cities answering the question included within the definition of tax-exempt property those parcels owned by themselves and by proprietary governmental enterprises, and the property in possession of the state and federal governments. Thus the percentage indicated as exempt is a minimum figure.

Even assuming the 17 per cent to be an adequate figure, it is obvious that the privilege of tax exemption is fostering a heavier burden on "paying" property, that the basic revenue source of local governments is being shrunk in the process, and that the entire problem requires some careful attention and extensive study.

Tax Collection

The current economic prosperity is reflected by a 96.88 per cent collection of the 1946-47 tax levy in 255 cities. This compares with 96.62 per cent for the year 1945-46. Both figures are many times removed from depression and recession figures of less than 75 per cent in many instances.

Tabulation Explained

Several comments and notes of caution are in order on the tabulation itself.

The figure reported as the assessed value is the total amount of assess-

TABLE II

COMPARISON OF 1947 AND 1946 AVERAGE UNADJUSTED AND ADJUSTED TAX RATES OF AMERICAN CITIES

Population Group[a]	*Average Unadjusted Rates Per $1000 Assessed Value*			*Average Adjusted Rates Per $1000 Assessed Value*		
	1947	*1946*	*Change*	*1947*	*1946*	*Change*
I	$34.28	$43.56	— $9.28	$29.13	$32.86	— $3.73
II	36.68	37.19	— .51	32.12	32.92	— .80
III	47.39	51.83	— 4.44	27.30	27.53	— .23
IV	41.85	41.04	+ .81	30.36	30.00	+ .36
V	41.27	40.19	+ 1.08	27.37	28.06	— .69
VI[b]	38.60	40.08	— 1.48	27.30	26.55	+ .75
	$40.52	$41.23	— .71	$28.04	$28.09	— .05

[a]Population groups defined by United States Bureau of Census as indicated in tabulation following article.

[b]Group VI is defined by the Bureau of Census to include cities between 25,000 and 50,000 population, but in this study cities under 30,000 are not included.

ment rolls certified for city taxes and includes both realty and personalty.

The tax rates reported are all based on $1,000 of assessed valuation. Many cities reported rates levied by special taxing units such as park, library, relief, sanitary and water supply districts. These rates have been included in the rates reported under the four general headings with footnotes to give the necessary breakdown and explanation. In this way the total tax borne by property in a given city is reflected.

The estimated ratio of assessed value to true value includes both the city and county ratios. Generally, the city and county ratios are identical because either one unit or the other does the assessing. In cases where the city and county ratios differ, the percentage reported is an average of the two ratios weighted in accordance with the applicable rates.

The figure listed as the adjusted tax rate shows what the tax rate would be if the ratio of assessed to true value were 100 per cent for all cities listed. Even though based on judgment and interpretation, this adjusted rate presents a better basis for comparing tax rates in different cities than the actual rates levied. The adjusted figure is derived by multiplying each component part of the total unadjusted rate by the reported city or county ratio and adding the products.

The reader must realize that the tax rates reported do not furnish either a quantitative or qualitative measure of municipal services. One city with a relatively low rate may provide more services in a more efficient manner than another city. Therefore, it is not possible to use the data reported in this survey for comparing the costs and services of various cities.

The reader is cautioned against multiplying the assessed value by the total tax rate to derive the total tax levy because of the varied ratios of assessment, the varied tax rates applying to real and personal property, and the fact that special district taxes may affect only part of a city.

Acknowledgment

This is the 26th annual tabulation of tax rates of cities over 30,000 population. It has been made possible by the continued cooperation of city and county officials, bureaus of municipal research, chambers of commerce and other organizations in the cities to which questionnaires were sent.

(See following pages for tabulation.)

COMPARATIVE TAX RATES OF 321 AMERICAN CITIES FOR 1947

Compiled by the Detroit Bureau of Governmental Research from Data Furnished by City Officials and Members of the Governmental Research Association

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
	Group I											
	Population 1,000,000 or over											
1	New York, N. Y.[1]	7,454,995	16,938,467,453	N	—	—	—	—	30.10	100	30.10	1
2	Chicago, Ill.[2]	3,396,808	7,549,887,569	23	14.90	9.60	3.00	N	27.50	100	27.50	2
3	Philadelphia, Pa.[3]	1,931,334	3,411,326,450	21	17.00	11.75	N	N	28.75	100	28.75	3
4	Detroit, Mich.[4]	1,623,452	3,462,146,922	29	19.13	9.45	5.33	N	33.91	100	33.91	4
5	Los Angeles, Calif.[5]	1,504,277	2,140,499,412	22	15.75	16.06	19.66	N	51.47	50	25.74	5
	Group II											
	Population 500,000 to 1,000,000											
6	Cleveland, Ohio	878,336	1,491,604,480	21	15.80	9.80	4.10	N	29.70	75	22.28	6
7	Baltimore, Md.[6]	859,100	1,963,729,194	37	29.60	—	N	1.00	30.60	100	30.60	7
8	St. Louis, Mo.[7]	816,048	1,155,147,990	9	17.70	9.00	N	.70	27.40	100	27.40	8
9	Boston, Mass.	770,816	1,558,610,900	10	33.25	9.76	2.27	1.22	46.50	100	46.50	9
10	Pittsburgh, Pa.[8]	671,659	961,462,404	N	20.13	11.75	8.38	N	40.26	100	40.26	10
11	Washington, D. C.	663,091	1,816,012,527	13	20.00	—	N	N	20.00	100	20.00	11
12	San Francisco, Calif.[9]	634,536	913,618,182	20	42.53	13.67	—	N	56.20	50	28.10	12
13	Milwaukee, Wis.	587,472	913,521,765	17	14.75	12.46	11.73	.24	39.18	84	33.41	13
14	Buffalo, N. Y.[10]	575,901	955,697,968	N	22.01	7.50	10.81	—	40.32	100	40.32	14

See also general notes at end of tabulation.
N = None.
— = Figures or breakdown not available
* = Rate indicated is for past fiscal year.
† = These cities reported different assessment ratios for the city and county, or for land and buildings. The figure shown is the weighted average (to the nearest integer) of the several ratios.

[1]**New York City.** Rate shown is for borough of Manhattan. Total rate for Bronx is $29.80; Brooklyn $30.10; Queens $30.60; Richmond $29.80. Totals include levy for reassessments of special assessments which are borough-wide in character. Assessment ratio shown is figure reported by State Tax Commission. Recent court decisions seem to indicate continued overassessing. The City Budget Department is studying the efficiency and equity of the assessing procedure. See footnote h.

[2]**Chicago.** City rate includes $2.80 Park District and $2.10 Sanitary District levies. County rate includes $.40 Forest Preserve tax. See footnote d.

[3]**Philadelphia.** City and county are consolidated. Rate for intangible personalty is $4.00 per $1,000. See footnote k.

[4]**Detroit.** City rate includes library $.65, and library debt service $.04. Statutory ratio given in table; a spot check, made by the auditor-general, of sales of homes indicates that the ratio of assessed valuation to sale price is 48 per cent.

[5]**Los Angeles.** County rate includes flood control $1.98; metropolitan water district estimated adjustment for total assessment roll is $2.75, the rate as levied on land and improvements is $3.50.

[6]**Baltimore.** Assessed valuation includes $67,700,000 shares of bank and trust companies, $370,000,000 deposits in savings banks, $87,360,900 railroad securities, taxed at one per cent, $1.875, and $3 respectively. Schools, included in city rate, approximately 20 per cent of funds raised by levy. There is no county government in Baltimore.

[7]**St. Louis.** St. Louis is a city and county within itself. City rates include county rate.

[8]**Pittsburgh.** City rate represents a weighted average of $28 on land and $14 on buildings for an estimated rate of $20.13. See footnote k.

[9]**San Francisco.** Assessed valuation does not include solvent credits of $368,193,847. City and county governments are combined.

[10]**Buffalo.** County rate includes $.82 Buffalo Sewer Authority. See footnote h.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
	Group III											
	Population 250,000 to 500,000											
15	New Orleans, La.[11]	494,537	542,612,884	27	23.78	7.00	—	5.75	36.53	100	36.53	15
16	Minneapolis, Minn.[g]	492,370	250,538,676	24	69.07	25.88	20.35	7.70	123.00	34	41.91	16
17	Cincinnati, Ohio	455,610	908,176,030	15	9.72	9.37	3.29	N	22.38	80	17.90	17
18	Newark, N. J.	429,760	725,528,400	29	32.20	19.70	7.90	N	59.80	65	38.87	18
19	Kansas City, Mo.	399,178	556,010,320	25	13.90	16.00	7.20	.70	37.80	76†	28.85	19
20	Indianapolis, Ind.[12]	386,972	555,550,040	30	20.35	13.05	5.90	1.30	40.60	100	40.60	20
21	Houston, Tex.[13]	384,514	404,528,700	30	19.75	12.50	9.20	3.70	45.15*	47†	21.29	21
22	Seattle, Wash.[14]	368,302	318,889,182	27	20.70	13.00	13.40	2.20	49.30	30	14.79	22
23	Rochester, N. Y.[15]	324,975	540,466,495	N	19.02	11.06	9.43	—	39.51	100	39.51	23
24	Denver, Colo.[16]	322,412	429,511,420	33	21.66	19.00	—	3.42	44.08	80	35.26	24
25	Louisville, Ky.	319,077	370,979,113	16	15.75	9.05	5.00	.50	30.30	80	24.24	25
26	Columbus, Ohio	306,087	459,693,820	10	6.46	7.94	2.40	N	16.80	67	11.26	26
27	Portland, Ore.[17]	305,394	414,994,230	22	19.40	15.90	17.10	N	52.40	58	30.39	27
28	Atlanta, Ga.[18]	302,288	452,726,098	40	16.00	—	24.00	5.00	45.00	56†	24.98	28
29	Oakland, Calif.[19]	302,163	337,516,600	9	27.10	22.80	22.40	N	72.30	30	21.69	29
30	Jersey City, N. J.[20]	301,173	381,450,517	15	33.98	24.67	18.62	N	77.27	70	54.09	30
31	Dallas, Tex.[m]	294,734	493,036,491	33	18.50	10.00	8.30	7.20	44.00	62†	27.05	31
32	Memphis, Tenn.	292,942	364,904,927	10	11.50	6.50	9.10	.80	27.90	52	14.51	32
33	St. Paul, Minn.[21]	287,736	144,963,890	24	39.70	23.30	28.10	7.70	98.80	33	32.60	33
34	Toledo, Ohio	282,349	482,096,240	16	8.35	8.62	2.83	N	19.80	74†	14.71	34
35	Birmingham, Ala.[22]	267,583	236,193,318	23	18.00	—	11.50	6.50	36.00	40	14.40	35
36	San Antonio, Tex.[m]	253,854	241,169,750	24	19.30	11.80	8.00	7.20	46.30	49†	22.46	36
37	Providence, R. I.[l]	253,504	515,663,260	23	—	—	—	—	25.00	80	20.00	37

[11]**New Orleans.** City rate includes city, parish and $5.50 levee and flood reparations rate.

[12]**Indianapolis.** County rate includes $1.20 Indianapolis Center Township. See footnote e.

[13]**Houston.** City rate includes $2.50 library rate. See footnote m.

[14]**Seattle.** County rate includes $1.50, Port of Seattle rate. See footnote n.

[15]**Rochester.** County rate includes $2.11 county charge backs against the city of Rochester. See footnote h.

[16]**Denver.** Consolidated city-county rate because of city-county governmental organization.

[17]**Portland.** City rate includes $1.66 Dock Commission levy. County rate includes $.70 Port of Portland tax.

[18]**Atlanta.** City rate includes schools and debt service. County rate includes $4 hospital rate. See footnote c.

[19]**Oakland.** County rate includes utility district $2.60 and regional park $.50.

[20]**Jersey City.** City and school rates are assessed by the city and are certified by the County Board of Taxation before being levied.

[21]**St. Paul.** Total rate shown is for non-homestead property. Rate on homesteads is $92.55. See footnote g.

[22]**Birmingham.** City rate includes schools. See footnote a.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
	Group IV											
	Population 100,000 to 250,000											
38	Akron, Ohio	244,791	370,000,000	22	13.71	9.31	3.98	N	27.00	64	17.28	38
39	Omaha, Nebr.[23]	233,844	272,728,340	31	14.20	15.00	5.09	4.68	38.97	79	30.90	39
40	Dayton, Ohio[24]	210,718	350,850,960	20	8.50	11.61	3.49	N	23.60	55	12.98	40
41	Syracuse, N. Y.[h]	205,967	346,001,878	N	22.99	8.83	13.54	.07	45.43	100	45.43	41
42	Oklahoma City, Okla.[i]	204,424	128,052,714	20	18.15	24.21	11.89	—	54.25	40	21.70	42
43	San Diego, Calif.[25]	203,341	258,610,290	22	19.00	18.70	20.60	N	58.30	50	29.15	43
44	Worcester, Mass.	193,694	277,469,750	7	28.87	9.25	1.31	.57	40.00	100	40.00	44
45	Richmond, Va.[26]	193,042	383,207,056	15	14.50	7.50	N	N	22.00	90	19.80	45
46	Honolulu, T. H.[27]	179,358	281,480,289	37	—	—	—	—	28.33	33	9.35	46
47	Fort Worth, Tex.[28]	177,662	192,718,450	27	20.20	11.60	9.70	3.70	45.20*	62†	28.01	47
48	Jacksonville, Fla.[29]	173,065	163,376,580	20	15.50	14.27	10.73	N	40.50*	100	40.50	48
49	Miami, Fla.[30]	172,172	311,042,560	21	30.60	12.15	6.00	N	48.75	100	48.75	49
50	Youngstown, Ohio[31]	167,720	288,458,160	14	7.34	9.86	3.60	N	20.80	80	16.64	50
51	Nashville, Tenn.	167,402	206,315,407	21	17.50	5.50	—	—	23.00	70	16.10	51
52	Hartford, Conn.[32]	166,267	386,435,685	19	25.98	12.76	.51	—	39.25	100	39.25	52
53	Grand Rapids, Mich.[33]	164,292	244,351,500	27	7.61	6.43	3.79	N	17.83	80	14.26	53
54	Long Beach, Calif.[34]	164,271	308,231,965	18	12.57	22.60	21.79	N	56.96	50	28.48	54
55	New Haven, Conn.[35]	160,605	325,862,501	23	18.77	11.54	.44	—	30.75	100	30.75	55
56	Des Moines, Iowa	159,819	142,696,729	14	23.07	31.65	10.69	N	65.41	60	39.25	56
57	Flint, Mich.	151,543	280,846,620	22	7.91	7.00	3.00	N	17.91	94	16.84	57
58	Salt Lake City, Utah[36]	149,934	145,730,471	27	20.05	27.95	7.60	N	55.60	30	16.68	58
59	Springfield, Mass.	149,554	264,547,025	9	20.01	14.34	1.80	.85	37.00	100	37.00	59
60	Bridgeport, Conn.[37]	147,121	289,529,175	29	23.08	8.35	.21	.56	32.20	100	32.20	60

[23]**Omaha.** Estimated ratio based on statutory requirement that real property be assessed at 70 per cent of true value, and personal property at 100 per cent.

[24]**Dayton.** City rate includes $.46 Miami Conservancy District, and county rate includes $.02 Miami Conservancy District.

[25]**San Diego.** County rate includes water authority $1.40.

[26]**Richmond.** Estimated ratio reported by the State Department of Taxation. Total rate does not include $6 machinery tax.

[27]**Honolulu.** Rates are consolidated for city and county purposes including schools. Homestead exemption: first $1,500 assessed value plus one half of value between $1,500 and $5,000. Tax rate given in table is weighted average of real property rate at $32.52 and personal property rate at $21.34.

[28]**Fort Worth.** City rate includes $3.20 water control rate. See footnote m.

[29]**Jacksonville.** County rate includes $.20 navigation district rate and $.34 air base authority levy. See footnote b.

[30]**Miami.** Assessed valuation includes $86,873,060 homestead exempt property liable only for debt service levy. City rate represents an average of six tax districts. See footnote b.

[31]**Youngstown.** City rate includes sanitary district rate of $1.28 and $.12 township.

[32]**Hartford.** Adjusted figures by the City Board of Relief were used for assessed valuation. City rate includes $.90 Metropolitan District.

[33]**Grand Rapids.** City rate includes debt service of $1.04; school rate includes debt service of $.08. The estimated ratio is the county equalization figure supplied by the State Tax Commission.

[34]**Long Beach.** County rate includes metropolitan water district $3.50, county flood control $1.98, and sanitation district $1.38.

[35]**New Haven.** Tax rate for Ward 32 is $15.88.

[36]**Salt Lake City.** City rate includes mosquito abatement rate of $.30 and metropolitan water district rate of $1. School rate includes state school equalization rate of $8.50.

[37]**Bridgeport.** City rate includes all debt service including school debt of $4.27 and welfare $1.85.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
61	Norfolk, Va.[38]	144,332	185,988,240	16	27.00	—	N	N	27.00	100	27.00	61
62	Yonkers, N. Y.[39]	142,598	288,853,065	N	19.96	10.11	6.65	.09	36.81	100	36.81	62
63	Tulsa, Okla.[j]	142,157	118,916,718	17	15.72	24.47	9.86	N	50.05	50	25.03	63
64	Scranton, Pa.[40]	140,404	96,398,222	N	21.11	22.50	8.20	N	51.81	75	38.86	64
65	Paterson, N. J.	139,656	160,967,576	10	17.04	18.45	8.54	N	44.03	100	44.03	65
66	Albany, N. Y.[41]	130,577	241,709,445	N	28.80	—	10.87	.78	40.45	100	40.45	66
67	Chattanooga, Tenn.	128,163	133,244,300	11	25.00	—	—	—	25.00	65	16.25	67
68	Trenton, N. J.	124,697	155,743,364	18	21.58	23.50	9.32	N	54.40	77†	42.12	68
69	Spokane, Wash.[n]	122,001	86,760,631	25	18.00	13.00	9.60	2.20	42.80	50	21.40	69
70	Kansas City, Kans.	121,458	84,626,835[s]	19	28.94	27.47	16.65	1.58	74.64	35	26.12	70
71	Fort Wayne, Ind.[e]	118,410	205,000,000	27	9.15	11.75	6.80	1.50	29.20	65	18.98	71
72	Camden, N. J.	117,536	136,132,615	16	21.87	18.35	13.78	N	54.00	100	54.00	72
73	Erie, Pa.[k]	116,955	125,310,580	N	17.00	17.00	7.00	N	41.00	96†	39.25	73
74	Fall River, Mass.	115,428	115,057,800	15	—	—	—	—	42.80	100	42.80	74
75	Wichita, Kans.[42]	114,966	152,867,123	21	13.56	24.26	9.10	1.58	48.50	50	24.25	75
76	Wilmington, Del.	112,504	176,630,250	N	16.15	2.25	5.00	N	23.40	70	16.38	76
77	Gary, Ind.[43]	111,719	147,000,000	—	17.55	21.15	11.60	1.50	51.80	40	20.72	77
78	Knoxville, Tenn.[44]	111,580	164,067,225	22	19.18	7.22	18.80	—	45.20	72†	32.40	78
79	Cambridge, Mass.	110,879	190,927,150	7	24.53	7.86	1.09	2.02	35.50	100	35.50	79
80	Reading, Pa.[45]	110,568	138,713,175	N	12.00	19.00	6.50	N	37.50	87†	34.25	80
81	New Bedford, Mass.	110,341	110,110,450	13	33.35	10.81	1.60	.64	46.40	100	46.40	81
82	Elizabeth, N. J.	109,921	134,106,335	10	30.70	12.20	5.90	N	48.80	100	48.80	82
83	Tacoma, Wash.[46]	109,408	63,433,417	28	23.22	25.40	12.00	2.13	62.75	20	12.55	83
84	Canton, Ohio	108,401	177,612,490	19	5.20	9.20	2.40	N	16.80	80	13.44	84
85	Tampa, Fla.[47]	108,391	125,543,278	24	32.50	17.50	18.80	N	68.80	75	51.60	85
86	Sacramento, Calif.[48]	105,958	142,590,670	14	20.40	21.50	13.40	N	55.30	67†	36.87	86
87	Peoria, Ill.[49]	105,087	342,507,810	28	8.86	6.27	1.27	N	16.40	100	16.40	87

[38]**Norfolk.** City rate includes school tax. Total rate does not include $2 machinery tax.

[39]**Yonkers.** City rate includes $6.67 debt service (other than water and schools) and $.69 reserve prior year items. See footnote h.

[40]**Scranton.** City rate represents weighted average of $29.82 on land and $14.91 on improvements for an estimated rate of $21.11. County rate includes $2.20 Lackawanna County Institution District and $.50 Scranton-Dunmore Poor District Liquidation Accounts. See footnote k.

[41]**Albany.** City rate includes schools. See footnote h.

[42]**Wichita.** School rate includes $2.49 University of Wichita.

[43]**Gary.** Rates furnished by city and are subject to approval by State Board of Tax Commissioners. See footnote e.

[44]**Knoxville.** City rate includes debt service $7.95 and library rate $.61.

[45]**Reading.** County rate does not include $4 personal property tax. See footnote k.

[46]**Tacoma.** City rate includes park rate of $2.50. County rate includes port rate of $2. See footnote n.

[47]**Tampa.** City rate represents levy on Territory A. Rate for Territory B $32.10, Territory C $30.70, Territory D $32.20. See footnote b.

[48]**Sacramento.** County rate includes flood control $.40.

[49]**Peoria.** City rate includes $1. Greater Peoria Sanitary District and $1.12 Pleasure Driveway and park district levies. See footnote d.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
88	Somerville, Mass.	102,177	133,975,950	7	26.78	12.29	1.76	3.07	43.90	100	43.90	88
89	Lowell, Mass.	101,389	97,367,200	9	31.79	11.86	2.15	—	45.80	100	45.80	89
90	South Bend, Ind.[e]	101,268	161,733,930	30	15.15	11.95	6.60	1.50	35.20	54†	19.06	90
91	Duluth, Minn.[50]	101,065	45,320,209	20	49.94	42.53	28.63	7.70	128.80	45†	58.95	91
92	Charlotte, N. C.[51]	100,899	140,853,270	31	12.50	4.50	—	N	17.00	67	11.39	92
93	Utica, N. Y.[h]	100,518	128,261,149	N	22.91	9.94	—	—	32.85	82	26.94	93
	Group V Population 50,000 to 100,000											
94	Waterbury, Conn.[52]	99,314	218,324,367	25	19.81	8.87	.35	.72	29.75	72	21.42	94
95	Shreveport, La.	98,167	130,307,800	30	20.00	12.00	2.00	5.75	39.75	60	23.85	95
96	Lynn, Mass.	98,123	Not reported									96
97	Evansville, Ind.[e]	97,062	144,781,380	27	12.10	12.90	12.90	1.30	39.20	75	29.40	97
98	Allentown, Pa.[k]	96,904	109,013,248	N	14.00	16.50	5.00	N	35.50	40	14.20	98
99	El Paso, Tex.[m]	96,810	106,601,040	24	13.50	13.50	7.60	3.70	38.30	75†	28.60	99
100	Savannah, Ga.[c]	95,996	67,889,670	25	23.00	15.00	12.50	5.00	55.50	25	13.88	100
101	Little Rock, Ark.	88,039	49,622,280	23	14.20	18.00	8.30	6.50	47.00	20	9.40	101
102	Austin, Tex.[m]	87,930	81,082,385	19	18.00	7.00	8.50	3.70	37.20	57	21.20	102
103	Schenectady, N. Y.[53]	87,549	160,707,320	N	18.54	13.39	9.29	—	41.22	85	35.04	103
104	Wilkes-Barre, Pa.[54]	86,236	79,231,713	7	17.00	18.50	8.70	N	44.20	100	44.20	104
105	Berkeley, Calif.[55]	85,547	108,785,690	14	18.20	20.20	18.40	N	56.80	46†	26.36	105
106	Rockford, Ill.[56]	84,637	264,571,948	22	7.10	7.20	1.20	N	15.50	100	15.50	106
107	Lawrence, Mass.	84,323	85,441,800	9	18.87	16.61	3.34	.98	39.80	100	39.80	107
108	Harrisburg, Pa.[k]	83,893	94,943,025	N	14.00	16.50	6.00	N	36.50	58†	21.30	108
109	Saginaw, Mich.[57]	82,794	135,450,681	20	7.35	5.70	3.80	N	16.85	66†	11.04	109
110	Glendale, Calif.[58]	82,582	108,831,535	15	9.80	21.79	16.91	N	48.50	50	24.25	110
111	Sioux City, Iowa	82,364	79,984,391	14	18.45	22.73	9.25	N	50.43	60	30.26	111
112	Lincoln, Nebr.[59]	81,894	106,715,062	27	13.15	22.59	3.50	7.10	46.34	77†	35.87	112
113	Pasadena, Calif.[60]	81,864	179,321,401	8	11.20	22.38	19.38	N	52.96	55†	29.28	113

[50]**Duluth.** Rate applies to non-homestead properties only. Homestead rate is $122.55. County rate includes $1.80 special county school levy. See footnote g.

[51]**Charlotte.** City rate includes debt service, $.20 park and recreation rate, and $.04 industrial home rate. See footnote i.

[52]**Waterbury.** Estimated ratio based on present fair market value. Last reassessment in 1945 showed 98 per cent.

[53]**Schenectady.** Assessed valuation includes $1,015,387 veterans' property liable only for school tax. See footnote h.

[54]**Wilkes-Barre.** County rate includes $1.70 institutional levy, but does not include $4 personal property levy. See footnote k.

[55]**Berkeley.** County rate includes sewer district $.40, water district $1.80, regional parks $.50, and mosquito abatement district $.20.

[56]**Rockford.** City rate includes $.20 town, $.20 airport, $1.10 sanitary district and $1 "all others." See footnote d.

[57]**Saginaw.** City rate includes debt service of $1.55; school rate includes debt service of $.30.

[58]**Glendale.** County rate includes flood control $1.98.

[59]**Lincoln.** City rate includes $2 sanitary district rate.

[60]**Pasadena.** County rate includes flood control $1.98 and sanitation $2.47.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
114	Altoona, Pa.[k]	80,214	82,676,160	N	12.00	18.00	6.00	N	36.00	61†	21.90	114
115	Winston-Salem, N. C.[l]	79,815	142,656,353	49	19.39	2.11	5.00	N	26.50	80	21.20	115
116	Bayonne, N. J.	79,198	125,224,555	17	13.70	27.81	15.48	N	56.99	100	56.99	116
117	Huntington, W. Va.[61]	78,836	147,201,990	39	4.40	9.18	4.20	.10	17.88	60	10.73	117
118	Lansing, Mich.	78,753	142,977,590	28	14.50	9.77	4.42	N	28.69	80	22.95	118
119	Mobile, Ala.	78,720	Not reported									119
120	Binghamton, N. Y.[62]	78,309	109,877,718	N	23.71	13.42	4.47	—	41.60	94	39.10	120
121	Montgomery, Ala.[a]	78,084	53,274,651	30	12.50	7.00	7.50	6.50	33.50	30	10.05	121
122	Niagara Falls, N. Y.[h]	78,029	160,594,985	N	20.74	16.47	—	6.37	43.58	85	37.04	122
123	Manchester, N. H.[63]	77,685	106,624,315	29	32.57	—	4.31	.12	37.00	100	37.00	123
124	Quincy, Mass.	75,810	Not reported									124
125	Pawtucket, R. I.[l]	75,797	151,645,160	24	—	—	—	—	21.00	80	16.80	125
126	St. Joseph, Mo.[64]	75,711	60,187,780	27	20.00	15.80	8.40	.70	44.90			126
127	East St. Louis, Ill.[65]	75,609	146,766,531	17	12.10	11.00	2.20	N	25.30*	100	25.30	127
128	Springfield, Ill.[66]	75,503	189,399,626	14	8.25	7.70	1.85	N	17.80	100	17.80	128
129	Portland, Me.[67]	73,643	85,920,200	27	32.82	14.92	1.33	5.73	54.80	70	38.36	129
130	Charleston, S. C.	71,275	19,901,985	36	62.00	35.00	16.00	—	113.00*	20	22.60	130
131	Springfield, Ohio[68]	70,662	111,634,968	22	5.92	9.25	2.63	N	17.80*	35	6.23	131
132	Troy, N. Y.[h]	70,304	70,779,851	N	29.08	11.77	13.99	—	54.84	86	47.16	132
133	Hammond, Ind.[69]	70,184	102,588,100	—	15.90	21.48	8.72	1.30	47.40	50	23.70	133
134	Newton, Mass.[f]	69,873	174,681,050	10	—	—	—	—	32.00	100	32.00	134
135	Roanoke, Va.[70]	69,287	85,936,483	15	25.00	—	N	N	25.00	60	15.00	135
136	Lakewood, Ohio	69,160	104,671,490	5	9.20	15.20	4.10	N	28.50*	75	21.38	136
137	East Orange, N. J.	68,945	106,865,000	9	20.14	18.14	8.12	N	46.40	100	46.40	137
138	New Britain, Conn.	68,685	117,208,018	20	—	—	—	—	34.00	100	34.00	138
139	San Jose, Calif.	68,457			16.29	24.69	17.23	N	58.21			139
140	Charleston, W. Va.[71]	67,914	133,365,140	37	5.26	9.83	3.31	.07	18.47	27	4.99	140

[61]**Huntington.** Rates shown are for Class IV property. State law divides property into three classes. Class I (intangible personal property) pays ¼ full rate; Class II (property occupied by the owner as a residence) pays ½ full rate; Class IV (all real and personal property not included in Class I or II) pays the full rate.

[62]**Binghamton.** City rate includes $.37 hospital, $3.52 welfare, $7.03 debt service. See footnote h.

[63]**Manchester.** City rate includes school rate.

[64]**St. Joseph.** 1946 figures for assessed value; $3.50 park maintenance included in city rate.

[65]**East St. Louis.** City rate includes $2.90 levee district, $1.60 park, and $.50 health district taxes. Included also is the $1.20 town rate. See footnote d.

[66]**Springfield.** City rate includes $.47 sanitary district, $.52 airport, and a $.63 park levies. Included also is the $1.32 town rate. See footnote d.

[67]**Portland.** Assessment ratio furnished by Maine Bureau of Taxation. City rate includes $4.20 debt rate.

[68]**Springfield.** County rate includes $.03 township rate.

[69]**Hammond.** City rate includes $2.80 Sanitary District. See footnote e.

[70]**Roanoke.** City rate includes school levy.

[71]**Charleston.** City rate shown is the weighted average of $1.875 per $1,000 on Class I property (intangible personal property) totaling $37,248,800, of $3.75 per $1,000 on Class II property (property occupied by the owner as a residence) totaling $23,908,700, and of $7.50 per $1,000 on Class IV property (all real and personal property not in Class I or Class II) totaling $72,207,640.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
141	Topeka, Kans.[72]	67,833	98,113,678	11	17.00	18.17	5.18	.65	41.00	60	24.60	141
142	Madison, Wis.[73]	67,447	158,895,731	16	8.67	12.98	8.13	.22	30.00	91	27.30	142
143	Mt. Vernon, N. Y.[74]	67,362	143,604,932	N	12.30	17.06	8.62	—	37.98	100	37.98	143
144	Racine, Wis.	67,195	113,831,790	17	8.37	13.82	7.11	.25	29.55	80	23.64	144
145	Johnstown, Pa.[k]	66,668	73,678,140	8	15.00	19.00	6.00	N	40.00	99†	39.40	145
146	Pontiac, Mich.	66,626	126,475,470	31	9.12	6.70	4.50	N	20.32	75	15.24	146
147	Davenport, Iowa	66,039	64,999,990	11	22.00	25.58	7.81	N	55.39	60	33.23	147
148	Oak Park, Ill.[75]	66,015	159,240,063	11	8.50	11.10	3.00	N	22.60	78	17.63	148
149	Augusta, Ga.[e]	65,919										149
150	Phoenix, Ariz.	65,414	110,079,877	26	16.80	36.40	11.00	10.00	74.20	27†	20.03	150
151	Evanston, Ill.[76]	65,389	192,057,144	14	8.30	26.00	3.60	2.10	40.00	100	40.00	151
152	Cicero, Ill.[77]	64,712	166,740,085	26	9.70	12.00	3.00	N	24.70	100	24.70	152
153	Atlantic City, N. J.	64,094	92,987,412	8	43.20	15.10	15.10	N	73.40	100	73.40	153
154	Dearborn, Mich.	63,584	286,801,740	44	5.22	11.39	5.45	N	22.06	50	11.03	154
155	Medford, Mass.	63,083	84,764,950	5	—	—	—	—	42.00	100	42.00	155
156	Terre Haute, Ind.[e]	62,693	63,013,600	28	19.83	20.70	10.97	1.50	53.00	65	34.45	156
157	Columbia, S. C.[78]	62,396	26,573,635	36	39.00	29.50	9.00	—	77.50	20	15.50	157
158	Brockton, Mass.	62,343	74,013,950	11	29.00	17.00	2.20	.80	49.00	100	49.00	158
159	Cedar Rapids, Iowa.[79]	62,120	70,548,244	27	17.23	26.16	6.93	N	50.32	60	30.19	159
160	Jackson, Miss.	62,107	77,697,885	22	19.75	12.25	13.35	2.00	47.35	62†	29.11	160
161	Covington, Ky.[80]	62,018	58,908,895	6	15.90	12.70	—	—	28.60	82	23.39	161
162	Passaic, N. J.	61,394	89,712,050	19	24.14	19.70	8.56	N	52.40	100	52.40	162
163	Lancaster, Pa.[k]	61,345	91,359,450	N	7.50	14.00	1.50	N	23.00	97†	22.25	163
164	Springfield, Mo.[81]	61,238	42,918,677	9	16.80	27.00	7.90	.70	52.40	43	22.53	164
165	Wheeling, W. Va.[82]	61,099	132,756,575	48	6.40	9.18	5.72	.10	21.40	75	16.05	165
166	Galveston, Tex.[m]	60,862	71,303,400	21	19.80	9.00	3.80	7.20	39.80	43†	17.15	166
167	St. Petersburg, Fla.[83]	60,812	132,534,536	9	22.50	—	23.50	—	46.00	60	27.60	167
168	Fresno, Calif.	60,685	86,665,605	21	18.80	26.50	11.50	N	56.80	50	28.40	168

[72]**Topeka.** Per cent personalty does not include $25,380,963 intangible which is assessed at $5 per thousand. City rate includes $2.35 municipal university and $.42 city library.

[73]**Madison.** City rate includes $.84 library, and $.15 sewerage district rate.

[74]**Mt. Vernon.** School rate includes $1.12 library rate. See footnote h.

[75]**Oak Park.** City rate includes $2.10 sanitation district, $.90 park district, $.20 mosquito abatement, $.20 driveway maintenance, and $.10 town taxes. County rate includes $.40 forest preserve tax. See footnote d.

[76]**Evanston.** City rate includes $2.80 for "other purposes." County rate includes $.40 forest preserve district tax. See footnote d.

[77]**Cicero.** City rate includes $2.10 sanitary district; school rate includes $5.60 high school district and county rate includes $.40 forest preserve district. See footnote d.

[78]**Columbia.** County rate includes county library bonds $.75, county library $1, auditorium bonds $.75, county $2.50, Columbia hospital bonds $.75, Columbia hospital $1.75, Columbia hospital bonds-425,-10 $1, and Columbia hospital bonds-200, $.50.

[79]**Cedar Rapids.** Assessed valuation does not include moneys and credits of $41,605,038.

[80]**Covington.** City rate includes $.30 debt service.

[81]**Springfield.** County rate includes $3.50 special road and bridge rate.

[82]**Wheeling.** See footnote 61.

[83]**St. Petersburg.** School rate includes county rate. See footnote b.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
169	Durham, N. C.[l]	60,195	109,598,237	41	12.60	2.90	5.50	N	21.00	40	8.40	169
170	Greensboro, N. C.[84]	59,319	114,582,033	30	16.20	4.30	8.70	N	29.20	85	24.82	170
171	Decatur, Ill.[85]	59,305	123,700,000	23	9.28	10.90	1.02	N	21.20	100	21.20	171
172	Chester, Pa.[k]	59,285	62,601,998	N	16.77	17.00	5.00	N	38.77	85†	33.09	172
173	Beaumont, Tex.[86]	59,061	90,361,720	22	16.70	11.30	17.60	7.20	52.80	64†	33.72	173
174	Bethlehem, Pa.[87]	58,490	72,856,739	8	14.00	16.00	8.50	N	38.50	50	19.25	174
175	New Rochelle, N. Y.[h]	58,408	142,700,620	N	21.20	15.40	7.20	—	43.80	100	43.80	175
176	Malden, Mass.	57,865	72,954,750	9	—	—	—	—	44.60	100	44.60	176
177	Macon, Ga.[88]	57,865	47,271,492	22	13.00	—	26.00	5.00	44.00	60	26.40	177
178	Corpus Christi, Tex.[m]	57,301	88,429,075	21	20.00	17.00	13.00	7.20	57.20	55†	31.29	178
179	York, Pa.[k]	56,712	51,513,210	N	13.50	23.00	7.50	N	44.00	32†	14.08	179
180	Union City, N. J.[89]	56,173	62,120,450	8	37.62	12.66	15.28	N	65.56	100	65.56	180
181	Waco, Tex.[m]	55,982	73,137,240	28	15.40	9.60	6.90	7.20	39.10	70†	27.21	181
182	McKeesport, Pa.[k]	55,355	57,678,900	N	13.50	17.00	8.38	N	38.88	72†	28.05	182
183	Irvington, N. J.	55,328	74,614,400	15	25.40	21.60	8.10	N	55.10	100	55.10	183
184	Cleveland Heights, Ohio	54,996	113,041,960	6	6.00	15.00	4.10	N	25.10	80	20.08	184
185	Stockton, Calif.	54,714	65,479,215	13	24.20	21.47	16.81	N	62.48	56†	35.06	185
186	East Chicago, Ind.[e]	54,637	104,453,775	33	11.29	15.31	5.70	1.30	33.60	30	10.08	186
187	Kalamazoo, Mich.	54,097	99,191,800	32	9.64	16.51	4.92	N	31.07	80	24.86	187
188	Holyoke, Mass.[f]	53,750	73,043,960	6	27.34	—	1.88	.78	30.00	81	24.30	188
189	Santa Monica, Calif.[90]	53,500	90,466,180	36	20.00	19.24	20.41	N	59.65	50	29.83	189
190	Columbus, Ga.[91]	53,280	48,300,894	24	15.00	13.00	14.00	5.00	47.00	45†	21.13	190
191	Pueblo, Col.[92]	52,162	33,408,459	57	31.65	27.85	11.50	4.53	75.53	35	26.44	191
192	Waterloo, Iowa	51,743	55,388,219	33	22.14	25.80	8.33	N	56.27	49†	27.57	192
193	Amarillo, Tex.[m]	51,686	87,116,400	30	13.00	14.60	8.00	7.20	42.80	33†	14.08	193
194	Asheville, N. C.	51,310	Not reported					N				194
195	Highland Park, Mich.	50,810	113,994,100	34	14.80	12.85	5.60	N	33.25	50	16.63	195
196	Portsmouth, Va.[93]	50,745	38,756,435	8	25.00	—	N	N	25.00	60	15.00	196

[84]**Greensboro.** Rates reported are Old City rates which include debt service rate of $5.20. New City rates are same except for debt service rate of $3.20. See footnote i.

[85]**Decatur.** City rate includes $1.61 town, $1.16 road and bridge, $1.12 park district taxes, and $1.09 "all others." See footnote d.

[86]**Beaumont.** County rate includes $.10 navigation district, $2 Lamar College, and $4.60 drainage district. See footnote m.

[87]**Bethlehem.** County rate shown is for Northampton County only. The city lies in two counties and the rate for Lehigh County is $5. Estimated ratio furnished by the Department of Internal Affairs. See footnote k.

[88]**Macon.** School rate is included in county rate. See footnote c.

[89]**Union City.** County rate includes $.14 district court tax rate. Rates shown are for West Hoboken district which is 62 per cent of assessed value. Rates for town of Union are as follows: city $37.62, school $13.71, county $15.28, including $.14 district court tax rate, total $66.61.

[90]**Santa Monica.** County rate includes metropolitan water district $3.50 and flood control $1.98.

[91]**Columbus.** Library rate is included in school rate. See footnote c.

[92]**Pueblo.** Assessment ratio furnished by county. City estimated ratio 60 per cent.

[93]**Portsmouth.** City rate includes school district levy.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
197	Hamilton, Ohio[94]	50,592	78,062,360	22	7.82	10.69	2.30	N	20.81	60	12.49	197
198	Hoboken, N. J.	50,115	69,741,800	13	19.48	18.14	16.83	N	54.45	48	26.14	198
	Group VI											
	Population 30,000 to 50,000											
199	Hamtramck, Mich.	49,839	89,533,800	42	20.00	12.44	6.27	N	38.71	100	38.71	199
200	Brookline, Mass.	49,786	140,452,500	10	22.76	6.67	1.07	1.50	32.00	100	32.00	200
201	Muncie, Ind.[e]	49,720	51,758,330	50	17.10	18.20	7.80	1.50	44.60			201
202	Pittsfield, Mass.[f]	49,684	63,388,130	9	38.61	—	3.20	1.59	43.40	100	43.40	202
203	Jackson, Mich.[95]	49,656	88,025,460	24	7.90	8.19	4.50	N	20.59	100	20.59	203
204	Lexington, Ky.	49,304	64,105,113	11	14.90	8.80	5.00	.50	29.20	70†	20.53	204
205	Woonsocket, R. I.[1]	49,303	79,382,050	27	—	—	—	—	25.00	100	25.00	205
206	Clifton, N. J.	48,827	60,171,021	9	14.40	23.20	8.60	N	46.20	75	34.65	206
207	Kenosha, Wis.[96]	48,765	76,644,920	13	6.71	16.84	9.18	.27	33.00	80	26.40	207
208	Berwyn, Ill.[97]	48,451	85,642,554	6	8.80	12.40	3.00	N	24.20*	100	24.20	208
209	Bay City, Mich.	47,956	61,010,390	25	14.50	11.89	6.03	N	32.42	64†	20.90	209
210	Stamford, Conn.[98]	47,938	115,583,341	20	36.80	—	—	—	36.80	100	36.80	210
211	Muskegon, Mich.	47,697	79,241,375	28	7.85	6.98	3.60	N	18.43	88†	16.23	211
212	New Castle Pa.[99]	47,638	52,535,810	6	13.00	20.00	5.00	N	38.00	74†	28.25	212
213	Aurora, Ill.[100]	47,170	124,292,711	16	7.62	8.12	1.08	N	16.82*	100	16.82	213
214	Cranston, R. I.[1]	47,085	83,034,800*	23*	—	—	N	N	25.00	100	25.00	214
215	Raleigh, N. C.	46,897	Not reported									215
216	Everett, Mass.	46,784	88,836,600	18	19.33	9.66	1.48	2.53	33.00	100	33.00	216
217	Haverhill, Mass.	46,752	52,676,500	11	37.95	9.73	1.80	.52	50.00	100	50.00	217
218	Green Bay, Wis.[101]	46,235	76,229,130	12	9.56	11.44	6.02	.22	27.24	87†	23.67	218
219	Port Arthur, Tex.[102]	46,140	45,572,640	19	17.00	10.00	20.80	—	47.80	78†	37.40	219
220	Wichita Falls, Tex.[103]	45,112	37,464,540	39	15.00	14.50	5.90	7.20	42.60	67	28.54	220
221	Elmira, N. Y.[h]	45,106	51,314,511	N	20.16	13.83	11.70	—	45.69	85	38.84	221
222	Lima, Ohio	44,711	66,319,350	26	8.40	11.90	2.60	N	22.90	80	18.32	222
223	Lynchburg, Va.	44,541	59,357,980	8	12.00	11.50	N	N	23.50	70	16.45	223

[94]**Hamilton.** City rate includes general fund $3.34, debt $3.84 and flood district $.64.

[95]**Jackson.** County rate includes collection fee of $.13.

[96]**Kenosha.** City rate includes $1.03 library and $.29 museum rates.

[97]**Berwyn.** City rate includes $.60 for township and poor relief, $2.10 for sanitary district, $.50 for public health department, and $.40 Berwyn park district taxes. County rate includes $.40 forest preserve district tax. See footnote d.

[98]**Stamford.** Tax rate shown is for first taxing district; rate for third taxing district is $34.10.

[99]**New Castle.** City rate includes $.50 library tax. See footnote k.

[100]**Aurora.** City rate includes $1.06 sanitary district and $1.26 town levies. County rate includes $.09 forest preserve district tax. See footnote d.

[101]**Green Bay.** City rate includes $2 metropolitan sewerage district and $.50 sanitary sewer district rates.

[102]**Port Arthur.** County rate shown is combined county, state, and road district rates. See footnote m.

[103]**Wichita Falls.** School rate includes $2.00 college rate. County rate includes $.60 water improvement district rate. See footnote m.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
224	Williamsport, Pa.[104]	44,355	30,410,320	N	13.75	22.00	10.00	N	45.75	56†	25.45	224
225	Lorain, Ohio	44,125										225
226	Dubuque, Iowa	43,892	35,762,229	14	23.19	20.61	7.00	N	50.80	60	30.48	226
227	Ogden, Utah[105]	43,688	41,728,529	—	18.50	27.10	7.60	—	53.20	30	15.96	227
228	San Bernardino, Calif.[106]	43,646	44,505,630	13	13.85	29.00	20.30	N	63.15	50	31.58	228
229	Battle Creek, Mich.	43,453	87,742,000	30	6.36	10.36	3.78	N	20.50	80	16.40	229
230	Warren, Ohio[107]	42,837	73,225,270	13	5.60	11.00	2.60	N	19.20	50	9.60	230
231	Rock Island, Ill.[108]	42,775	91,217,495	21	8.40	9.10	2.10	N	19.60	100	19.60	231
232	La Crosse, Wis.[109]	42,707	61,381,790	17	10.99	14.63	10.11	.27	36.00	80	28.80	232
233	Jamestown, N. Y.[h]	42,638	57,743,004	N	13.57	21.02	6.57	—	41.16	90	37.04	233
234	Joliet, Ill.[110]	42,365	128,815,158	—	4.94	9.08	1.84	N	15.86	100	15.86	234
235	Fitchburg, Mass.	41,824	53,201,575	15	—	—	—	—	44.80	100	44.80	235
236	Chicopee, Mass.	41,664	42,045,910	7	—	—	—	—	37.00	100	37.00	236
237	Bloomfield, N. J.	41,623	59,577,163	17	17.80	21.20	8.10	N	47.10	100	47.10	237
238	Anderson, Ind.[e]	41,572	42,558,850	42	8.60	23.50	9.10	1.30	42.50	25	10.63	238
239	Council Bluffs, Iowa	41,439	30,884,962	8	23.45	27.12	11.43	N	62.00	60	37.20	239
240	Chelsea, Mass.	41,259	43,391,600	9	—	—	—	—	50.80	100	50.80	240
241	Perth Amboy, N. J.	41,242	48,003,440	16	26.03	21.47	15.70	N	63.20	50	31.60	241
242	Salem, Mass.[111]	41,213	55,847,150	12	24.96	14.44	3.15	.95	43.50	100	43.50	242
243	Sioux Falls, S. D.	40,832	53,897,100	24	16.32	18.23	4.25	N	38.80	70	27.16	243
244	Sheboygan, Wis.	40,638	54,832,735	14	14.66	16.76	6.65	.26	38.33	80	30.66	244
245	Poughkeepsie, N. Y.[h]	40,478	54,365,888	N	26.39	11.66	5.46	—	43.51	75	32.63	245
246	Quincy, Ill.[112]	40,469	96,252,197	43	8.19	9.82	2.63	N	20.64*	100	20.64	246
247	Portsmouth, Ohio	40,466	52,230,000	10	11.00	9.61	3.39	N	24.00	85	20.40	247
248	White Plains, N. Y.[h]	40,327	122,139,548	N	13.79	16.36	7.62	—	37.77	100	37.77	248
249	Waltham, Mass.	40,020	55,125,300	9	—	—	—	—	42.20	100	42.20	249
250	Arlington, Mass.[f]	40,013	57,619,550	6	—	—	—	—	42.80	100	42.80	250
251	Norwalk, Conn.[113]	39,849	88,453,152	15	30.96	—	—	—	30.96	80	24.76	251
252	Montclair, N. J.	39,807	Not reported									252
253	East Cleveland, Ohio	39,495	59,580,800	16	8.70	14.30	4.10	N	27.10	50	13.55	253

[104]**Williamsport.** City rate includes $.75 library tax. County rate includes $5 institutional levy. See footnote k.

[105]**Ogden.** School rate includes $8.50 state school equalization.

[106]**San Bernardino.** County rate includes flood control $1.80.

[107]**Warren.** Total assessed valuation is same as that reported last year. County rate includes $.10 township.

[108]**Rock Island.** City rate includes $.60 town and $.73 street and bridge taxes. See footnote d.

[109]**La Crosse.** City rate includes $2.48 debt service rate. Estimated ratio of 75 per cent given by State Equalization Board.

[110]**Joliet.** City rate includes $.68 park board, $.70 road and bridge, and $.60 town levies. County rate includes $.04 forest preserve district tax. See footnote d.

[111]**Salem.** City rate includes $.72 overlay, $.04 overlay deficit, and $1.10 South Essex Sewerage. See footnote f.

[112]**Quincy.** City rate includes $1.40 town, $.65 park district and $.47 public health district levies. See footnote d.

[113]**Norwalk.** City has six taxing districts. Figures shown represent the controller's estimate of the average tax rate in the inner districts. Tax rates in outer districts are estimated to run about $24.25.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
254	Meriden, Conn.[114]	39,494	65,797,505	21	16.51	14.17	.32	—	31.00	100	31.00	254
255	Cumberland, Md.	39,483	55,400,000	19	12.50	7.25	9.95	1.00	30.70	78	23.95	255
256	Kearney, N. J.	39,467	Not reported									256
257	West New York, N. J.[115]	39,439	37,284,410	11	17.92	25.28	17.87	N	61.07	60	36.64	257
258	Laredo, Tex.[116]	39,274	25,588,291	15	23.50	8.60	15.00	7.20	54.30	69†	37.40	258
259	Oshkosh, Wis.	39,089	48,628,050	19	11.01	20.38	5.50	.71	37.60	70	26.32	259
260	Alhambra, Calif.	38,935	53,663,835	14	11.79	16.57	16.91	N	45.27	50	22.64	260
261	Lewiston, Me.	38,598	35,584,531	22	—	—	—	—	44.00	60	26.40	261
262	High Point, N. C.[i]	38,495	57,339,604	33	13.95	7.97	4.44	N	26.36	85	22.41	262
263	Elgin, Ill.[117]	38,333	103,369,957	21	6.54	7.50	1.08	N	15.12	100	15.12	263
264	Norristown, Pa.[118]	38,181	22,946,030	N	14.50	30.50	1.50	N	46.50	50	23.25	264
265	Hazleton, Pa.[119]	38,009	28,500,082	7	17.50	27.00	8.07	N	52.57	58†	24.74	265
266	Steubenville, Ohio[120]	37,651	57,626,190	18	7.15	10.30	2.15	N	19.60	79†	15.57	266
267	Zanesville, Ohio	37,500	49,874,113	14	4.30	10.75	2.25	N	17.30	60	10.38	267
268	Plainfield, N. J.	37,469	60,057,600	11	16.86	23.16	7.38	N	47.40	95	45.03	268
269	Pensacola, Fla.	37,449	Not reported									269
270	Taunton, Mass.	37,395	Not reported									270
271	Mansfield, Ohio[121]	37,154	64,174,087	20	3.87	11.70	2.63	N	18.20	70	12.74	271
272	Joplin, Mo.[122]	37,144	23,390,928	28	20.50	28.20	7.00	.70	56.40	50	28.20	272
273	Butte, Mont.	37,081	49,938,645		37.50							273
274	Newport News, Va.	37,067	51,587,289	18	19.20	13.30	N	N	32.50	48	15.60	274
275	Gadsden, Ala.[a]	36,975	29,169,074	20	10.00	3.00	11.50	6.50	31.00	28	8.68	275
276	Danville, Ill.[123]	36,919	69,914,357	17	9.11	9.60	1.49	N	20.20	100	20.20	276
277	Tucson, Ariz.	36,818	Not reported									277
278	Colorado Springs, Colo.	36,789	33,735,410	—	14.00	32.08	9.10	4.53	59.71	59	35.23	278
279	Orlando, Fla.	36,736	Not reported									279
280	Fort Smith, Ark.	36,584	Not reported									280
281	West Allis, Wis.[124]	36,364	84,994,630	32	15.78	8.90	13.07	.29	38.04	70	26.63	281
282	Alameda, Calif.	36,256	37,469,090	17	15.88	1.32	40.80	N	58.00	50	29.00	282
283	Auburn, N. Y.[h]	35,753	51,824,768	N	17.30	11.21	5.32	—	33.83	100	33.83	283
284	Orange, N. J.	35,717	43,363,550	10	25.00	20.68	8.12	N	53.80	100	53.80	284
285	Meridian, Miss.	35,481	32,379,882	19	17.00	14.00	14.50	2.00	47.50	55†	26.55	285

[114]**Meriden.** City rate includes $2.21 welfare.

[115]**West New York.** County rate includes $.17 district court tax rate.

[116]**Laredo.** School rate includes $2 junior college rate. See footnote m.

[117]**Elgin.** City rate includes $.91 town and $.60 sanitary district levies. See footnote d.

[118]**Norristown.** County rate includes a $1.50 institutional tax. See footnote k.

[119]**Hazleton.** County rate includes $1.07 institutional tax, but it does not include the $4 personal property tax. See footnote k.

[120]**Steubenville.** County rate includes $.10 township rate.

[121]**Mansfield.** County rate includes $.13 township rate.

[122]**Joplin.** County rate includes $3 special road rate.

[123]**Danville.** City rate includes $1.03 road and bridge, $.20 airport, $1.02 aid to the poor, $.46 town, and $.80 sanitary district levies. See footnote d.

[124]**West Allis.** City rate includes $2.68 metropolitan sewer system rate.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
286	Albuquerque, N. M.	35,449	30,124,843	15	12.29	5.37	10.83	5.85	34.34	60	20.60	286
287	Watertown, Mass.	35,427	56,954,675	7	—	—	—	—	39.10	100	39.10	287
288	Richmond, Ind.[e]	35,147	39,761,988	—	7.60	21.10	6.60	1.30	36.60	40	14.64	288
289	Superior, Wis.[125]	35,136	41,096,783	14	7.12	18.95	16.52	.22	42.81	100	42.81	289
290	Santa Barbara, Calif.	34,958	Not reported									290
291	Greenville, S. C.[126]	34,734	13,098,855	54	52.00	28.00	36.00	—	116.00	18	20.88	291
292	Baton Rouge, La.	34,719	50,790,419	33	11.25	8.60	1.92	5.75	27.52	50	13.76	292
293	Riverside, Calif.[127]	34,696	36,103,230	20	19.40	21.00	24.50	N	64.90	50	32.45	293
294	Moline, Ill.[128]	34,608	88,416,743	23	6.40	10.30	2.10	—	18.80	100	18.80	294
295	Revere, Mass.	34,405	40,810,550	7	—	—	—	—	51.80	100	51.80	295
296	Burbank, Calif.[129]	34,337	117,496,760	33	14.50	19.26	16.91	N	50.67	50	25.34	296
297	Waukegan, Ill.[130]	34,241	103,233,757	27	6.90	9.60	1.10	N	17.60	100	17.60	297
298	Rome, N. Y.[131]	34,214	32,658,259	N	20.91	17.99	12.58	—	51.48	80	41.18	298
299	Norwood, Ohio	34,010	Not reported									299
300	Kokomo, Ind.[e]	33,795	34,863,245	42	15.46	22.31	7.23	1.50	46.50	46†	21.26	300
301	West Hartford, Conn.[132]	33,776	106,473,639	15	13.59	8.41	—	—	22.00	68	14.96	301
302	Paducah, Ky.[133]	33,765	25,172,520	18	17.80	14.00	—	—	31.80	60	19.08	302
303	West Palm Beach, Fla.[134]	33,693	79,794,590	15	34.00	—	28.87	N	62.87	100	62.87	303
304	Easton, Pa.[k]	33,589	41,180,906	N	12.00	17.00	8.50	N	37.50	100	37.50	304
305	Alexandria, Va.[135]	33,523	62,215,642	15	25.00	—	N	N	25.00	50	12.50	305
306	Elkhart, Ind.[e]	33,434			13.80	18.70	5.30	1.50	39.30			306
307	Wilmington, N. C.[i]	33,407	55,494,687	20	18.00	4.03	3.47	N	25.50	60	15.30	307
308	Watertown, N. Y.[h]	33,385	47,125,878	N	16.50	13.50	9.80	—	39.80	100	39.80	308
309	Amsterdam, N. Y.[h]	33,329	26,659,182	2	18.47	29.42	14.94	—	62.83	65	40.84	309
310	New Brunswick, N. J.	33,180	43,685,117	13	22.63	21.00	15.27	N	58.90			310
311	University City, Mo.[136]	33,023	45,690,955	17	10.90	18.80	10.20	.70	40.60	50	20.30	311
312	Nashua, N. H.[137]	32,927	48,124,202	38	32.51	—	4.39	N	36.90	80	29.52	312
313	Bloomington, Ill.[138]	32,868	81,495,073	14	5.99	8.55	1.02	N	15.56	100	15.56	313

[125]**Superior.** School rate includes $1.55 school debt rate.

[126]**Greenville.** County rate includes interest and bonds $4 and water and sewer $9.

[127]**Riverside.** County rate includes flood control and water district $1.10.

[128]**Moline.** City rate includes $.60 town and $.70 street and bridge taxes. See footnote d.

[129]**Burbank.** County rate includes flood control $1.98.

[130]**Waukegan.** City rate includes $.80 park district, $.50 sanitary district, and $1.40 town levies. School rate includes $5.50 elementary and $4.10 high school levies. See footnote d.

[131]**Rome.** City rate includes $11.68 township rate. See footnote h.

[132]**West Hartford.** Rate on $33,351.08 appropriated for county by town included in city rate.

[133]**Paducah.** Assessed valuation includes $4,626,970 franchise assessment made by the State Department of Revenue. City rate includes $2.80 funding bond principal and interest. School rate includes $.50 Junior College.

[134]**West Palm Beach.** City rate is $11.20 on homesteads up to a valuation of $5,000. County rate includes schools. See footnote b.

[135]**Alexandria.** Rate for personal property is $28 per $1,000.

[136]**University City.** County rate includes $3.20 road, $.80 hospital, $2.30 road sinking fund, $.30 judgment funding, and $.10 court house rates.

[137]**Nashua.** City rate includes school rate. 80 per cent for estimated ratio of assessed value to true value is State Board of Equalization figure.

[138]**Bloomington.** City rate includes $.15 town and $.92 sanitary district taxes. See footnote d.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
314	Port Huron, Mich.	32,759	44,040,425	16	13.94	11.70	7.82	N	33.46	100	33.46	314
315	Danville, Va.[139]	32,749	34,020,236	12	22.50	—	N	N	22.50	60	13.50	315
316	Fargo, N. D.[140]	32,580	47,268,515	23	17.79	17.69	6.39	1.48	43.35	55†	23.65	316
317	Hagerstown, Md.[141]	32,491	51,000,000	—	5.00	—	15.00	1.00	21.00	100	21.00	317
318	Muskogee, Okla.	32,332	Not reported									318
319	Spartanburg, S. C.[142]	32,249	11,457,133	47	61.00	41.00	24.00	—	126.00	13	16.38	319
320	East Providence, R. I.[1]	32,165	58,556,605	20	24.00	—	—	—	24.00	80	19.20	320
321	Santa Ana, Calif.[143]	31,921	40,392,355	15	22.36	22.76	15.04	N	60.16	40	24.06	321
322	Newburgh, N. Y.[144]	31,883	39,257,311	N	19.50	16.40	3.99	—	39.89	87	34.70	322
323	Lubbock, Tex.[m]	31,853	54,604,645	20	12.50	13.00	7.00	7.20	39.70	56†	22.26	323
324	Ottumwa, Iowa	31,570	Not reported									324
325	Newark, Ohio[145]	31,487	39,575,340	14	5.30	10.75	3.25	N	19.30	75†	14.47	325
326	Alton, Ill.[146]	31,255	78,264,965	22	5.30	7.50	1.40	N	14.20	100	14.20	326
327	Middletown, Ohio[147]	31,220	66,550,390	30	4.95	7.84	2.30	N	15.09	80	12.07	327
328	Salem, Ore.	30,908	31,168,801	28	22.40	29.70	17.10	—	69.20	44	30.45	328
329	Marion, Ohio	30,817	Not reported									329
330	Eau Claire, Wis.[148]	30,745	40,146,605	17	7.61	18.76	11.31	.32	38.00	62	23.56	330
331	Newport, Ky.	30,631	23,556,405	5	19.20	14.20	6.00	5.00	44.40	66	29.19	331
332	Petersburg, Va.	30,631	30,771,000	14	22.50	—	N	N	22.50	75	16.88	332
333	Wyandote, Mich.	30,618	51,149,225	12	13.47	15.42	6.11	N	35.00	100	35.00	333
334	Clarksburg, W. Va.	30,579	Not reported									334
335	Newport, R. I.[1]	30,532	74,851,500	11	—	—	—	—	24.70	100	24.70	335
336	New London, Conn.	30,456	51,463,475	16	35.00	—	—	—	35.00	95	33.25	336
337	Owensboro, Ky.	30,245	Not reported									337
338	Everett, Wash.[149]	30,224	17,549,181	23	22.00	13.00	10.00	2.40	47.40	44	20.86	338
339	Bristol, Conn.	30,167	69,796,600	33	30.75	—	—	—	30.75	95	29.21	339
340	Inglewood, Calif.[150]	30,114	37,903,120	17	16.40	29.51	20.74	N	66.65	50	33.33	340
341	Parkersburg, W. Va.	30,103	Not reported									341
342	West Haven, Conn.[151]	30,021	57,850,900	—	25.31	2.50	—	—	27.81	100	27.81	342
343	Hutchinson, Kans.	30,013	Not reported									343

[139]**Danville.** Rate for personal property is $25 per $1,000.

[140]**Fargo.** City rate includes $1.90 city parks rate.

[141]**Hagerstown.** County rate includes schools.

[142]**Spartanburg.** City rate includes $5 metropolitan sewer district and $1 library fund. School rate includes $4 bond fund and $2 building fund.

[143]**Santa Ana.** City rate includes harbor district $.36. County rate includes flood control $1.48, cemetery $.06, and metropolitan water district $3.50.

[144]**Newburgh.** Amount of assessment rolls certified for school tax is $39,801,301. See footnote h.

[145]**Newark.** County rate includes $.05 township rate.

[146]**Alton.** City rate includes $1.30 town and $.20 civic airport levies. See footnote d.

[147]**Middletown.** Estimated ratio ignores the present inflated market values.

[148]**Eau Claire.** 62 per cent for estimated ratio of assessed value to true value is a State Board of Equalization figure.

[149]**Everett.** City rate includes $3 port district and $1.50 public utility district rates. Estimated ratio of 44 per cent given by State Board of Equalization figure. See footnote n.

[150]**Inglewood.** County rate includes flood control $1.98, public library $.70, and sanitation district $3.13.

[151]**West Haven.** Estimated ratio is that reported to the State Tax Commissioner.

GENERAL NOTES

[a]**Alabama.** The legal basis of assessment is 60 per cent of true value. *Homestead Exemption:* first $2,000 of assessed value of homesteads exempt from state tax only.

[b]**Florida.** *Homestead Exemption:* the first $5,000 of the assessed value of homesteads is exempt from state and all local taxes except debt service on obligations incurred prior to the passage of the amendment.

[c]**Georgia.** $2,000 general homestead exemption on owner-occupied property.

[d]**Illinois.** The Walker-Butler act specifies that taxes are now extended upon a 100 per cent valuation. This is determined by raising the assessments made by the township or county assessor to 100 per cent by using an equalization factor certified to each county clerk by the State Department of Revenue. Therefore, there is little similarity between the tax rates and the assessed valuations listed for 1946-1947 and the ones reported for previous years.

[e]**Indiana.** County tax rate includes township rate. School tax rate includes library rate.

[f]**Massachusetts.** Statutory requirement is that valuation be a fair cash value.

[g]**Minnesota.** *Property Classification:* There are five classes of property assessed at varying percentages of true value: platted real estate at 40 per cent, except for first $4,000 of homesteads which is assessed at 25 per cent; unplatted real estate at 33 1/3 per cent, except first $4,000 of homesteads at 20 per cent; iron ore at 50 per cent; and personalty in three classes at 10 per cent, 25 per cent and 33 1/3 per cent. The first $4,000 true value of homesteads is exempt further from state levies except debt service on obligations issued prior to the enactment of the law.

[h]**New York.** Realty valuations include public utilities. Where state rate is not shown, it is included in county rate.

[i]**North Carolina.** Homestead exemption authorized in amount not to exceed $300 but enabling legislation not yet enacted.

[j]**Oklahoma.** *Homestead Exemption:* the first $1,000 of assessed value of homesteads is exempt from tax rates for all units. Debt service charges on obligations incurred prior to this act are specifically allowed.

[k]**Pennsylvania.** Tangible personal property is not subject to city rate except as noted.

[l]**Rhode Island.** There is no county government in Rhode Island. State does not tax real property. There is a $4 tax rate on intangible property which is not included in this survey because there seems to be little attempt either to assess or to collect this tax in most cities and towns outside of Providence.

[m]**Texas.** First $3,000 of assessed value of homesteads is exempt from state taxes only.

[n]**Washington.** State statutory ratio is 50 per cent.

News in Review

City, State and Nation . . . . Edited by H. M. Olmsted

Civil Service League Hits Political Commissions

Urges Nonpartisan Control of Governmental Personnel

IN ITS annual report for 1947 the National Civil Service League asserts that control of civil service commissions by political machines continues to be one of the most difficult obstacles to a real merit system. On this point the report states:

"We must no longer view with complacency indifferent or negative administration of public personnel agencies, often motivated by political expediency and unconcerned with impartial application of merit system laws.

"Because of this the merit system is retarded and brought into disrepute. Faulty practices and procedures designed to evade the application of merit and fitness in the selection, promotion and retention of public employees impairs public confidence. It sets a poor example for a career merit system when those appointed to administer the system are selected primarily for political considerations. It is of particularly grave concern when they are entrusted, as so many of them are, with direct administration of the civil service law.

"The selection of civil service commissioners on a bipartisan basis, an understandable compromise when civil service laws were first enacted, has failed to provide nonpartisan administration of the system. The requirement that members of multiple commissions be appointed on a bipartisan basis has misled the commissioners in assuming that their responsibility was primarily to their own political organizations. . . .

"As long as the heads of the personnel agencies deem themselves as representatives of the political party machines, or assume that to be their publicly accepted role, we cannot hope for completely impartial operation of civil service laws. We believe improvement of administration has resulted from placing responsibility in an experienced personnel manager. Nominally paid advisory boards appointed on a nonpartisan basis, as is now the practice in some jurisdictions, have been demonstrated to be preferable to the traditional full-time paid and generally politically selected bipartisan commission.

"We are concerned with the failure of state and municipal executives and fiscal agencies to make available to their personnel agencies adequate funds to enable them to function effectively. Experience has proved an effective merit system to be worth adequate financing. Properly administered, a sound personnel program is the surest road to economical and efficient government service. . . .

"Our public agencies will always be at a disadvantage in competing with private industry for executive and administrative talent; but if we are to attract able and competent personnel to the public service and encourage the ablest among them to continue to make government service their chosen career, we must raise substantially the salary ceiling for the higher posts."

The report emphasizes that there are still 28 states and thousands of municipalities operating without sound personnel procedures.

With regard to relations between

public employees and the governments employing them the league says:

"A year ago we deplored the spread of strikes against government by misguided unions of public employees and prophesied that such appeals to force would ultimately alienate public support from even reasonable demands of public employees. The federal government and ten states this year have passed laws penalizing employees striking against the government. As is usually the case, drastic action has encouraged drastic punitive measures. The laws adopted by some states—notably those of New York and Pennsylvania—are, we believe, too severe and inflexible and may prove to be impractical of application.

"It is unrealistic to expect public employees, however devoted and patriotic, to foreswear the practices so readily available to workers in private industry in the face of indifference or neglect of what they believe to be their just demands or grievances. There are basic distinctions between public and private employment, but public workers are not immune to most of the issues involving employees of industry. Adequate grievance machinery should be established in justice to those in the civil service and to protect the public which depends upon uninterrupted service for its essential needs."

Modernizing Federal Service

The league recommends that the committee appointed by the President, of which Ex-President Herbert Hoover is chairman, survey the organization of the executive branch of the government to seek to modernize and revamp our federal personnel machinery, "heretofore given only piecemeal overhauling from time to time, to meet the challenge of present day administrative complexities. . . . It behooves government, like any frugal business enterprise, to consider whether it is getting its money's worth" for the billions it is spending on public pay rolls.

The league approves the Cain-Rees bill restricting preference for disabled veterans in the federal service to cases of real disability and requiring all veterans to obtain passing marks; it recommends taking postmasterships out of politics, both presidential and senatorial. The period immediately ahead is called "a critical one for the administration of the merit system."

New Constitution Urged for Maine

Two speakers at a meeting of the Maine Conference of Social Scientists, on November 22, advocated the drafting of a new constitution for Maine. President Kenneth C. M. Sills of Bowdoin College called the existing constitution antiquated. He asserted that it imposes so many controls, including an executive council, that the chief executive is "only half a governor." He also charged that cumbersome amendments had made the broadening of the state tax base almost an impossible task.

Edward C. Moran, former congressman and assistant secretary of labor, endorsed the idea of a constitutional convention.

Constitutional Revision Set Back in Kentucky

On November 4 the people of Kentucky voted down the calling of a constitutional convention by 191,876 to 145,192. The vote was taken after a spirited campaign by proponents and opponents of a convention. Only 24 of the state's 120 counties and three of nine congressional districts cast majorities for a convention. Even so, pro-conventionists can take heart from

the progress made since 1931 when the same question was voted down by 97,778 to 28,204.

The 24 counties with majorities for a convention were mainly those with sizeable cities, plus certain eastern Kentucky coal mining counties. Exceptions can largely be explained on the basis of political or civic leadership. Two factors seem to have been primarily responsible for the defeat: (1) the farm vote which the pro-conventionists did not get to soon enough with their educational campaign; and (2) the tactics of the anti-conventionists who linked the proposed convention call with communism, Negroes in white schools and other issues.

The movement for constitutional revision in Kentucky is not dead. Various ideas are being expressed as to how to proceed from here, one of which is establishment of an official constitutional revision commission to study and report on needed changes and how to bring them about.

J. E. Reeves
University of Kentucky

42 Legislatures Have Interim Research Groups

A recent study by the Council of State Governments discloses that 42 of the 44 state legislatures that met in regular session in 1947 created special interim committees and commissions to undertake research, or had permanent legislative councils or research committees in operation. In preparation for the 1948-49 sessions these groups are studying particular state problems ranging from agriculture and aviation through education and public works, to taxation, veterans, welfare and water resources.

Figures available from 23 states show that at least $3,280,000 is being spent during the current biennium by special research groups. Individual states reporting the highest totals are New York — $990,200; California — $725,200; Washington — $262,000; and Illinois — $254,500.

A decade ago only 29 state legislatures were using interim study groups. Only six states had permanent legislative councils. Twenty-three states now have legislative councils or equivalent groups, with budgets ranging up to $110,000 a year.

Currently 264 special study groups are at work in 33 states investigating legislative problems, while 126 other studies are under the direction of legislative councils. California has 51 different interim groups in operation; Massachusetts has 34, New York 21, Michigan sixteen, and Illinois and Oregon fourteen each.

Reapportionment Proposed for California Senate

Petitions have been in process of circulation in California to bring about a vote on an initiative proposal to reapportion the State Senate on a population basis. It has been endorsed by the State Federation of Labor. At present no county has more than one senator; the proposal would permit up to ten in a county, thus reducing the disproportionate power of the rural counties. Governor Warren indicated disapproval, stating his belief that "the rural counties are of more significance in the life of our state than the population those counties would represent."

Prizes for Efficiency Ideas in New York State

Employees of New York State are being awarded cash prizes ranging as high as $500 for suggesting new ways to increase government efficiency. This action is part of the employees' suggestion program set up in the Civil Service Department by the legislature

last year. The three-man board which administers the program investigated 178 suggestions and made 31 awards in its first five months of operation. Nineteen awards were cash and twelve were certificates of merit. The board also is authorized to award limited salary increases for outstanding suggestions or accomplishments.

Ideas are mailed directly to the board, which considers them anonymously until final action.

Each suggestion is checked against a subject index for duplication after which departmental committees investigate its originality, practicability, cost of adoption, and estimate its value in savings to taxpayers or increased efficiency of administration.

One suggestion, which won its author a $100 prize, is expected to save taxpayers $10,000. The prize winner suggested a way of simplifying damage evaluation procedure in the Motor Vehicles Bureau, reducing the annual time needed for the task by 5,000 man-hours.

Michigan Civil Service Commission Upheld

Legislative refusal of a deficiency appropriation for the Michigan Civil Service Department has been overcome by drastic means, according to the National Civil Service League, which says in *Good Government* (December): "Having been informed that the deficit appropriation of $38,543 had been cut out of a legislative appropriation bill, they decided to close down the department and dismiss the employees—at least temporarily.

"As a result of this, the legislative enemies of the civil service system changed their minds and the appropriation was restored. The commission continues to operate and the merit system provision of the constitution of Michigan is being observed and obeyed even by the legislature, which in the past has displayed an unpleasant ability to ignore the constitution on reapportionment and a number of other important questions."

Council Manager Plan Developments

The communities listed below as having adopted the council-manager plan bring adoptions thus far reported for 1947 to 87. This figure includes Richmond, Virginia, new manager charter of which must still have approval of the state legislature, but excludes Brewton, Alabama, where a manager ordinance passed by the council early in 1947 was rescinded shortly thereafter, and Winston-Salem, North Carolina, whose new charter fails to give the manager adequate appointing powers. The 1947 figure exceeds by six the record number of adoptions for 1946, 81. Total (unofficial) number of cities and other local governments using the manager plan now stands at 808, of which 770 are in the United States, Alaska and Puerto Rico.

On December 2 the village of **Hopkins, Minnesota,** adopted a new charter by a vote of 1,148 to 555. It provides the council-manager plan with proportional representation as the method of electing the council. The plan will go into effect July 1, 1948.

A council-manager charter was adopted December 10 in **Dalton, Ga.,** (10,448) the vote on the manager section being 1,195 to 719. The total vote on the issue was about half of the registration, despite inclement weather. Dalton was the first municipality in Georgia to adopt a home rule charter under an act of the 1947 state legislature.

Calais, Maine, (5,161) adopted the manager plan by a popular vote of 465 to 141 on December 1.

The borough council of **Oakmont, Pennsylvania,** (6,260) adopted a manager ordinance on November 11.

DeSoto, Missouri, Carthage, Texas and **Rimouski, Quebec,** also adopted the manager plan during 1947.

The town of **Kennebunk, Maine,** has appointed a committee to report on the advisability of adopting the manager form of government.

The Municipal Affairs Committee of the **Boston** Chamber of Commerce on November 22 urged that the state legislature authorize a popular vote in that city at the 1948 state election on the question of adopting Plan E—city manager chosen by a council elected by proportional representation. The committee also asked the legislature to authorize an administrative survey of the entire municipal and county governmental structure by the Boston Finance Commission.

In **Springfield, Massachusetts,** a municipal survey report ordered by the city council recommended complete reorganization of the city government and adoption either of a strong mayor or a city manager form, with a small council elected at large instead of the present two-chamber council of 26. The Taxpayers Association and the City Manager League are considering a new drive for adoption of Plan E.

Howard Munroe, town treasurer of **Barrington, Rhode Island,** in his annual message to the taxpayers, urged study of the manager form of government. The matter is now before the town's planning board.

At a referendum in **Garfield, New Jersey,** on December 19 voters of the city turned down a proposal to adopt the manager plan by a vote of 3,538 to 2,788.

The League of Women Voters in **Atlanta, Georgia,** is urging the merits of the council-manager plan for that city and points out that in the 1946 election, whereby Fulton County achieved the manager plan, the vote in Atlanta was almost three to one in favor.

First returns from a questionnaire mailed to representative citizens of **Huntington, West Virginia,** by R. J. Wilkinson, Jr., councilman-at-large, indicated desire for the manager plan.

Bessemer, Alabama, voted 1,207 to 1,021 on November 14 to retain the council-manager plan that went into effect in February 1947.

In **Dayton, Ohio,** which has operated under a manager charter since 1914, a charter survey committee is expected to conduct a study with a view to recommending various modernizing amendments, possibly involving the make-up and remuneration of the city commission. In **Canton** there is active interest in the manager plan.

The Junior Chamber of Commerce and the Rotary Club of **Galion, Ohio,** are both conducting studies of the manager plan, which the "Jaycees" definitely favor. In **Kent,** the Chamber of Commerce is interested in promoting the manager plan. The plan is under consideration in **Middletown** particularly by the League of Women voters.

The citizens of **Clare, Michigan,** elected a charter commission by a vote of 173 to 111 on November 5 and by an advisory vote favored the council-manager plan.

In **Grand Rapids, Michigan,** the present council-manager charter, adopted in 1917, is under criticism as not giving the manager sufficient authority. A University of Michigan report for the Metropolitan Grand Rapids Planning Association also points out that, whether as a matter of statute or custom, the city manager lacks authority over functions of the city assessors, city treasurer and city clerk. Revamping of the present system to increase

the manager's authority and diminish interference by the mayor and city commission is proposed in some quarters.

The city council of **New Baltimore, Michigan,** is studying the council-manager plan.

Popular votes on council-manager government are looked for in the spring in several Minnesota municipalities, including **Bemidji, Benson, Crookston, Houston** and **St. Louis Park.** In **Ely, Fergus Falls, Hastings** and **International Falls** charter commissions are at work, with emphasis on the manager plan. Active interest is also shown in **Chisholm, Winona** and **Marshall**; in the latter city the mayor has proposed consideration of the plan.

The manager plan is under serious consideration in **Council Bluffs, Iowa,** with the daily *Nonpareil* showing interest.

Waterloo, Iowa, voters rejected the council-manager plan on December 16 by a vote of 5,433 to 4,443.

In Missouri the Chambers of Commerce of **Kennett** and **Springfield** are much interested in the manager plan; in the latter city a committee of the chamber is making a study.

In Nebraska the Junior Chamber of Commerce of **Beatrice** is entering upon a campaign for the manager plan, with a popular vote expected next November. In **Scottsbluff** interest is shown on the part of the *Star Herald.* A citizens committee has been organized in **Omaha** to consider possible governmental changes with the manager plan as one possibility. **Gothenburg** votes on the manager plan this month.

A strong movement for a council-manager charter is reported in **Wewoka, Oklahoma.**

The three communities of **Baytown, Goose Creek and Pelly, Texas,** which recently consolidated as a single city to be known as **Baytown,** will vote January 24 on adoption of a council-manager charter drafted by a commission elected October 25, 1947.

Voters of **Waco, Texas,** will pass on sixteen proposed charter amendments at an election on January 31, including the re-establishment of the manager plan, which was voted out in 1946.

Athens, Texas, on November 20, defeated a proposal for the adoption of a council-manager home rule charter 304 to 119.

The Chamber of Commerce of **Denison, Texas,** where an unsuccessful campaign for the manager plan was conducted in 1946, is still showing interest. **Hillsboro** has the council-manager plan under consideration. In response to a petition on authorizing a commission to draft a manager charter, the council of **Brady** has set January 13 for an election on the question.

A group of citizens in **Salt Lake City, Utah,** plans a postcard poll on the subject of council-manager government for that city. If a majority of the returns favors the plan a campaign for its adoption will be instituted.

In **Great Falls, Montana,** the voters on December 1 rejected a council-manager proposal, made available under state law, by a vote of approximately 3,300 to 2,300. About 40 per cent of the registered voters participated. The proposal was initiated by the Junior Chamber of Commerce and urged by a general sponsoring committee, but was vigorously opposed by organized labor which claimed that the plan is "dictatorial."

The **Sidney, Montana,** Chamber of Commerce is making a study of the manager plan.

In **Phoenix, Arizona,** the city's manager charter, dating back to 1914, is being revised.

The manager plan was recently explained at a meeting of the Kiwanis Club of **Riverside, California,** by Manager F. A. Rhodes of San Diego. A citizens' committee in **Merced** has approved a proposal of the Chamber of Commerce that a council-manager charter be adopted.

The **Modesto, California,** city council, on recommendation of a citizens' committee, has named a board of fifteen freeholders to revise the city charter and provide for council-manager government.

Charter Revision Loses in Charleston, West Virginia

A proposal to elect a charter board in Charleston, West Virginia, was defeated on November 10 by a vote of nearly two to one. The total vote was relatively light. Charleston has a "strong mayor" charter, drafted in 1915. Complete revision was widely urged and was supported by the two newspapers, which gave much publicity to the subject including discussion of the council-manager plan.

Missouri Court Bars Union Bargaining

A recent decision of the Missouri Supreme Court bars municipal employees from using labor unions for the purpose of collective bargaining. The International City Managers' Association reports that the decision was on a test case involving several unions of city employees in Springfield. The court ruled that under applicable civil service laws all employees must be dealt with on exactly equal terms and that therefore unionized workers must have no advantage of collective bargaining over others.

The decision reversed a previous opinion on the case by a Greene County circuit court. The new ruling does not take away the right of public employees to organize.

Use of Voting Machines Increases

In the November elections large numbers of voters in various localities throughout the nation used voting machines for the first time. According to the International City Managers' Association, there are now more than 28,000 voting machines in use in the U. S., located in more than 3,780 communities in twenty states.

Philadelphia used no paper ballots anywhere in the city, depending entirely on voting machines for the first time. Recent purchase of 850 more machines made this possible.

In Boston, residents of the city's first four wards used nothing but voting machines, also for the first time. Decision to purchase 500 more machines for the municipality was pending.

Detroit, which has used voting machines before, purchased more than 200 additional machines and election commissioners authorized reduction of election personnel in machine-equipped precincts. The commission also cut the pay of election workers in these precincts because machines made their tasks much easier.

New York State is equipped completely with voting machines, using more than 12,000 in all precincts.

In Chicago, city and Cook County residents voted on proposed bond issues totaling $8,000,000 to finance purchase of some 5,650 voting machines for local precincts. Fifty machines were used in the election on a trial basis.

Other localities making initial use of voting machines were the Ohio counties of Clark (Springfield), Montgomery (Dayton), and Lake (Painesville); the Pennsylvania counties of

Northampton and Berks (Reading), and the municipalities of Yakima, Washington, and Stafford, Essex and Clinton, Connecticut.

Among major cities adding to their supply of voting machines were New York, Buffalo, Syracuse, Hartford, Harrisburg, Longview (Texas), Grand Rapids and Tacoma.

Smoke Control Meets Opposition in Pittsburgh

Postponement of effective enforcement of the Pittsburgh smoke-control ordinance[1] is reported as emanating from the retail coal merchants association, which asserts that not enough smokeless coal is available for cold weather needs, and that coal bootlegging is widespread. The city denies that there is extensive bootlegging, states that a survey shows a sufficient supply of low volatile ("smokeless") coal and insists that it will not relax its anti-smoke program.

AMA Broadens Constitution, Membership

At its 24th annual convention, in New Orleans in November, the American Municipal Association, heretofore a federation of state leagues of municipalities, broadened its constitution to make itself an association of cities and city officials. Direct membership of cities of 100,000 population or larger was provided for. Provision was also made for affiliation of other organizations of municipal officials of national scope and having similar objectives.

The American Association of Municipal Legislators was organized as a component part of AMA, to include members of city councils, commissions and other governing boards, regardless of title, as members. Its first president is Mayor Edwin C. Carty of Oxnard, California.

The American Municipal Service, for purposes of research and information, has also been established within the AMA framework.

Mayor Fletcher Bowron of Los Angeles, new president of AMA, emphasized in this connection the need of "a comprehensive program of effective cooperation between cities on a country-wide basis which, if properly exercised and carried forward, should raise municipal government in America to the really important place it deserves, both in fact and in the public estimation. Such a program calls for the solution of our more serious problems by joint effort, for uniform standards, practices and administration so far as practicable and, most important of all, the development of and adherence to a national municipal policy."

U. S. Conference of Mayors to Meet in New York

The United States Conference of Mayors will inaugurate its seventeenth year by an annual conference at the Waldorf-Astoria Hotel in New York City, February 16-17-18. Besides discussion on housing, municipal finance and taxation, the relations between cities and states, and other local questions, a part of the sessions will be devoted to broader matters involving future national welfare and security.

States Spur Planning and Economic Development

Increased activity of state planning agencies, with emphasis on industrial and other economic development, is shown by a recent nation-wide survey by the Association of State Planning

(Continued on Page 55)

[1]See the REVIEW, November 1947, page 558, and December 1947, page 635.

Researcher's Digest . . . . . *Edited by John E. Bebout*

Rights and Rewards of Public Servants

Strikes, Bargaining, Pay Among Matters Reviewed

THERE is no such thing as the 'right' to strike against government," concludes H. Eliot Kaplan in an article on "Labor Relations in the Public Service" in *Municipal Labor Problems*, issued by the Section of Municipal Law, Arnold Frye, chairman, of the **American Bar Association.** Mr. Kaplan also concludes that public employees may join any unions of their own choosing, with certain reasonable restrictions, and that collective bargaining as practiced in private employment is unenforceable in public employment.

Walter J. Mattison, in the other article in the pamphlet, "The Right of Municipal Employees to Organize and Join Unions," agrees with Mr. Kaplan in that "employees engaged in rendering services essential to the public health, safety and welfare . . . have yielded certain rights possessed by employees of industries in which the exercise of the right to strike does not affect the public interest." Both articles are thoroughly annotated.

Over 6,000 civic employees in the city of Toronto have recently been put on civil service. A bulletin of the **Toronto Bureau of Municipal Research,** Eric Hardy, director, describes the new setup in some detail.

A recent monthly letter from the Toronto bureau comments unfavorably on the proposed appointment of a director of services in Toronto, saying that it would be a halfway measure at best.

The **Citizens' Governmental Research Bureau of Milwaukee,** Norman N. Gill, director, has issued bulletins pointing out that when pension rights, overtime, sick leave and holidays are considered, unskilled laborers in city service are paid more than skilled and semi-skilled workers in Milwaukee's manufacturing industries. A study of the wage scale and overtime for city laborers is advocated.

The single-salary schedule for public school teachers is examined in a recent publication of the **Providence Governmental Research Bureau,** Robert E. Pickup, executive director. A table comparing actual and schedule salaries of teachers in five Rhode Island cities is included.

Two bulletins of the **Chicago Civic Federation,** Harland C. Stockwell, executive secretary, discuss salary rates in Chicago local government service. Six main recommendations are made, designed to improve the administration of civil service in general. The federation's 1947 study revealed that in many instances public employees receive higher annual salaries than non-public employees.

Personnel management in Utah state government is comprehensively summarized in a report from the **Utah Foundation,** Stanley J. Stephenson, managing director. At present only about one fourth of state employees are subject to merit or civil service systems; the report advocates adoption of a civil service system to cover all Utah employees.

Toward Larger Areas for Local Services

A recent issue of *Just a Moment*, bulletin of the **Buffalo Municipal Re-**

search Bureau, Sidney Detmers, managing director, describes the Erie County health department which, when in full operation, will consist of some fourteen divisions and bureaus calling for 529 employees and an annual appropriation of $2,277,560. The four October issues of *Just a Moment* were devoted to discussions of the questions and issues put before the voters in the November election.

The **Milwaukee Citizens' Governmental Research Bureau** reports in two releases on the proposed plan to turn over the public library and the public museum to the county, thus spreading the financial burden of library facilities more evenly over the whole population already served by the library.

The advantages and disadvantages of annexation of several suburbs which have requested inclusion in the city of Seattle are summarized objectively in a bulletin, *Annexation—Is it Good or Bad?*, prepared by the **Municipal League of Seattle,** C. A. Crosser, executive secretary, for the City Planning Committee.

The **Western Division of the Pennsylvania Economy League,** Leslie J. Reese, director, has released a *Newsletter* discussing an act passed by the 1947 legislature dealing with the reorganization of school districts. The act directs school boards in each county in the state to frame a county-wide plan for the merger of school districts; its other provisions are outlined in detail.

County Government Organization in California has been published in a revised edition by the **Bureau of Public Administration of the University of California** (Berkeley), Samuel C. May, director. In the 44-page mimeographed report, its three authors, John C. Bollens, Patricia W. Langdell, and Robert W. Binkley, Jr., discuss the status of county government in California, types of county organization, government in non-charter counties, similarities and differences among home rule counties and the government of the city and county of San Francisco. There are also a number of tables and a reading list.

The Tax Review published by the **Tax Foundation** has devoted an issue to an article by Luther Gulick on " 'Authorities' and How to Use Them." Dr. Gulick outlines the structure of authorities, how they should be applied to governmental problems, and how they should be administered.

The Tax Outlook Coast to Coast

The **Division of Tax Research of the United States Treasury Department** has released a study entitled *Federal-State Tax Coordination.* One of a series being prepared by the division in connection with the postwar tax revision, the study covers income taxes, inheritance, estate and gift taxes, tobacco, liquor, gasoline, amusement, stock transfer and sales taxes. Fields in which federal and state taxes overlap heavily are pointed out, and proposals for better coordination are analyzed. There are nineteen detailed tables.

In the current biennium, Pennsylvania is "operating with only a small margin of safety" in its finances, according to *State-Local Government Topics,* put out by the **State Division, Pennsylvania Economy League.** The general financial outlook of the state is outlined. Another *Topics* analyzes Pennsylvania's new real estate tax sale law, concluding that it is not a radical departure from present laws and that it should accelerate the collection of delinquent real estate taxes.

The **Connecticut Public Expenditure Council,** Carter W. Atkins, executive

director, has devoted an issue of its *News and Views* to an analysis of the proposed uniform treatment of family income for federal income tax. It concludes that adoption of this plan would be of substantial benefit to Connecticut taxpayers.

Revenue receipts in Philadelphia from January through October, 1947, are discussed in *Citizens' Business*, bulletin of the **Philadelphia Bureau of Municipal Research,** Robert K. Sawyer, director. Collections of city revenues during that period exceeded the similar collections during the same period of 1946 by 8.6 per cent.

The **Buffalo Municipal Research Bureau** in three issues of its *Just a Moment* discusses the tax rates in school districts, county government costs, the comptroller's budget message and the 1948 Erie County budget.

The **Citizens' Governmental Research Bureau of Milwaukee** notes in a bulletin that if the 1948 budget requests of Milwaukee's five local governments are granted, and the revenues remain as now estimated, the total local property taxes billed Milwaukee property owners will be 78 per cent more than in 1945. This possibility is substantiated in a few paragraphs.

The **Bureau of Business Research of the University of Kentucky,** James W. Martin, director, has published a bulletin called *Southern Manufacturer's Tax Bill* comprising papers presented at a conference held under the joint sponsorship of this bureau, the **Bureau of Business Research** and the **Bureau of Public Administration of the University of Alabama,** Roscoe C. Martin, director, and the **Southern Regional Committee of the Social Science Research Council.** There are general articles on taxation of manufacturing in the south and on a comparative analysis of European methods, and specific articles on taxation of manufacturing in Alabama, Georgia, Kentucky, Tennessee, Texas, Virginia and West Virginia.

A recent issue of the *Colorado Taxpayer,* published by the **Colorado Public Expenditure Council,** Fred Bennion, executive director, summarizes property tax laws in Colorado; extensive tables are included.

The *Tax Digest,* published by the **California Taxpayers Association,** Jessie Grant, editor, compares California's per capita state tax collections with those of other states, showing that California's $73 per capita tax collection for fiscal 1947 was exceeded only by the $84 per capita collection in the state of Washington. The same issue has a table showing California county tax rates.

Another *Tax Digest* includes a table summarizing the actual and adjusted tax rates of California cities in 1946-47 and 1947-48. Frank H. Thill reviews the budget and special bills passed by California's 1947 legislature in the same issue.

Two articles in a third *Tax Digest* also deal with California fiscal subjects. Charles W. Flanagan describes how "Taxable Valuations Skyrocket." The assessed value of California counties reached a total for 1947-48 which is 21 per cent higher than the 1946-47 valuation. Using several tables, Vincent T. Cooper discusses the increasing highway revenues in California, outlining receipts and expenditures.

How the Money Goes— Some Possible Controls

Four recent issues of *Research Brevities,* bulletin of the **Schenectady Bureau of Municipal Research,** George L. Nichols, managing director, deal with fiscal problems in Schenectady. One comprises a speech by W. Howard Wright at the semi-annual meeting of

the bureau, which suggests annexation of suburbs, so as to spread the base of taxation. Another is a discussion of the manager's budget for 1948. A table comparing the cost of city government in Schenectady from 1940 to 1947 is included. A third concludes that a pay-as-you-go plan for financing public improvements would be superior to bonding. The fourth advocates the creation of a planning body to review all factors affecting a capital improvement program.

School for Officials

The **University of Connecticut Institute of Public Service** has released reprints of four papers presented at its Third Annual School for Connecticut Town and City Finance Personnel, held last June. Charles J. Fox, city auditor of Boston, discusses new sources of revenue for local government; Stephen B. Story, comptroller of New Hampshire, analyzes the place of the budget in fiscal planning and as a tool of administrative management; and Russell D. Rammette, C. P. A., of a Hartford firm, sets forth in two papers the need for uniform municipal accounting procedures and terminology.

Comments published by the **Lackawanna (New York) Tax Research Bureau** analyzes 1947 city revenues and the new school budget.

The monthly bulletin of the **Rochester Bureau of Municipal Research,** W. Earl Weller, director, notes that rises in current expenses have added over $500,000 to the cost of education in county school districts outside the city.

The lead article in the *Wisconsin Tax News,* Glen W. McGrath, editor, published by the **Wisconsin Citizens Public Expenditure Survey,** notes that Wisconsin's counties, excluding Milwaukee, spent in 1946 about 21 per cent more for operation and capital outlay than in 1945.

The fact that Providence 1947 property tax valuations are the highest since 1940 "should not be considered a reason to embark on expenditure programs involving long term commitments," says a bulletin of the **Providence Governmental Research Bureau.** The same issue also comments on public assistance costs in Providence, with tables.

The **Bureau of Municipal Research of Newark,** Henry W. Connor, director, has issued two bulletins explaining the effects of possible adoption of the state retirement system for Newark city employees. The Newark debt policy is the subject of a well arranged pamphlet containing several graphs and tables which has also been issued by the bureau.

General fund revenues and expenditures and the 1947-48 state budget of Michigan are outlined comprehensively in a 38-page mimeographed report issued by the **Genesee County Taxpayers Association,** G. Keyes Page, executive vice president. Seven main conclusions are listed, and seven recommendations made.

A recent issue of *The Iowa Taxpayer,* published by the **Iowa Taxpayers Association,** Joe L. Long, executive secretary, contains three detailed tables on the total and per person cost of administrative salaries, police departments and fire departments of the 44 cities of over 5,000 population in Iowa for the fiscal year ending March 31, 1947, with the per person cost for the previous year.

Pittsburgh's school system finances for 1948 are analyzed in a *Newsletter* of the **Pennsylvania Economy League's Western Division.**

Estimates by San Francisco departments of their immediate requirements for bond issues for capital im-

provements in addition to the amount recently authorized by the voters would, if also authorized, exceed the city's legal bonding limit by $24,000,000, according to a bulletin of the **San Francisco Bureau of Governmental Research,** Alfred F. Smith, director. The bulletin lists briefly the requirements of individual departments.

The **Citizens' Research Institute of Canada** has issued a brief analysis of the cost of provincial government in Canada. Toronto's city budget for 1947 is examined in a bulletin from the **Toronto Bureau of Municipal Research.**

Annual Reports and Plans

Wyoming Taxpayers Association, Percy F. Jowett, executive director: report for 1947 and outline of future plans.

Chicago Civic Federation, Harland C. Stockwell, executive secretary: review of year ended September 30, 1947.

Boston Municipal Research Bureau, Richard A. Atkins, secretary: report for 1947.

Committee on Governmental Affairs, Trenton Chamber of Commerce, Robert H. Blundred, executive director: report for year ended November 15, 1947.

A research bureau for state, county and local governments has been in contemplation at the **University of Idaho,** Professor Boyd A. Martin of that university said at the annual conference of the **Idaho Municipal League.** He added that he thought the university and the municipal league could work such a bureau out jointly. The league therefore adopted a resolution requesting the University of Idaho to consider establishing a research bureau.

Researchers throughout eleven western states convened in San Diego from October 30 to November 1 to consider the theme, "Workshop in Governmental Research," under the auspices of the **Western Governmental Research Association.** Samuel C. May, director of the **Bureau of Public Administration of the University of California** (Berkeley), was elected president of the association, and John C. Bollens, administrative analyst with the bureau, was named executive secretary.

Edwin A. Cottrell, consultant on local government of the **Haynes Foundation** of Los Angeles, is directing a study of the units of government in the Los Angeles metropolitan area. This study, part of a three-fold examination of the economic, social and governmental structure of the area, is one of the first steps toward a solution of the problem of overlapping and duplicating governmental services in Los Angeles.

A recent issue of the *Kansas Government Journal,* John G. Stutz, editor, published by the **League of Kansas Municipalities,** contains an article outlining the program for maintenance of Kansas local government information and research services, including the *Journal,* during the year 1948. The different information and research services are enumerated, and the proposed 1948 budget of the league is presented.

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Strictly Personal

The Toronto Bureau of Municipal Research and the Citizens' Research Institute of Canada announce that **Dr. Horace L. Brittain** has retired as director of the two bureaus. He has been succeeded by **Eric Hardy,** a graduate of the University of Toronto who has had experience in governmental work in both provincial and federal fields.

Citizen Action . . . . . *Edited by Elsie S. Parker*

States Organize for Community Development

Hold Conferences on Aid to Local Groups

FORMATION of statewide citizen organizations to aid in the development of local community councils and assist in their program planning, has now been accomplished in four states —Georgia, New York, New Jersey and Kentucky. In addition the National Conference on the Community as a result of its recent discussions at West Point, New York, is laying plans for developing new or expanded services of national scope to state and local groups.

Because Kentucky found itself next to the lowest of the states in industrial payrolls, literacy, etc., a group of merchants decided something must be done about the state's situation. They invited leaders of some 25 of the most important groups in the state—farm, labor, education, etc.—for a conference. The upshot of the matter was organization of the **Committee for Kentucky,** which has a threefold objective: (1) to raise the level of education, health, welfare and of economic opportunity for Kentucky people; (2) to give a stronger hand to the unfortunate and (3) to help make democracy a vital and living force.

A plan has been developed which has resulted in the study of ten major problems — agriculture, education, health, the constitution, welfare, housing, industry, labor, natural resources and taxation—by experts in their fields. To implement each study a qualified person was selected to develop a program of action. The reports finally evolved are readable and attractive and have made a strong impression on Kentuckians. Through 88 member organizations, mostly statewide, with a total membership of some 450,000, the committee is spreading its findings.

The committee's Community Service joined with the **Committee for City and County of Henderson** last spring in sponsoring Kentucky's first community conference. Seven states, the District of Columbia and eleven Kentucky communities were represented. Several thousands of Henderson's citizens attended one or more sessions, one of which drew some 1,200 persons. The *Proceedings of Henderson Community Conference* were issued as the June 1947 issue of *Your Community Reporter,* a publication of the Committee for Kentucky. The committee, of which James W. Armstrong is director and Harry W. Schacter is president, has also issued *Kentucky's Communities on the March—a Manual for Community Organization.*

The recently organized **New Jersey Citizens' Conference,** Mrs. Frederick Beggs, chairman, and Mrs. Frederick A. Kuser, secretary, held an Institute on the Community, September 11-14, at Johnsonburg. Some two hundred leaders in community organization from New Jersey and elsewhere attended the sessions. Opening speaker was Dr. John Herring, who discussed "The Community We Want." Workshops and round tables dealt with such matters as "The Community We Have and Organizing to Build the Community We Want" and "Community Problem Areas—How Can the Community Deal with Them." Under the latter category planning, intergroup relations, family and youth, consti-

tutional revision, education, municipal government, etc., were considered.

On the last day of the session it was voted unanimously that it was the consensus of the persons attending that the New Jersey Citizens' Conference should be organized on a permanent basis. The officers of the conference were requested to appoint a committee on organization and policy and a nominating committee with instructions to call an organization meeting.

One of the current projects of the conference is a study of "the practical problems and potentialities of ten selected New Jersey towns and cities," by some 40 of its members under the direction of James E. Downes of Newark State Teachers College.

General purpose of the conference is to maintain a state clearing house and service in aid of local, general-purpose community organizations and councils.

New York Council

As already reported in this department (September), the **New York Citizens Council,** Rhea M. Eckel, executive secretary, held its Third Annual Institute of Community Leadership, titled "Town of Tomorrow," at Manlius, New York, during the summer. The Bureau of Adult Education of the New York State Education Department was joint sponsor. Overlapping the conference was the council's four-week Cooperative Workshop in Community Education and Development.

Activities of several community councils in the state were reviewed during the Town of Tomorrow sessions, among them Lyons Falls, Waterville, Rome, Wright Park, Fayetteville, Liverpool, Lyndon, Buffalo and Schenectady. Members gave brief case histories of the projects in their communities.

The council is an organization of individuals and community groups dedicated to "rallying forces to strengthen democratic community living." It seeks to accomplish its objective through its field service to communities, research in community development and statewide educational programs on problems of public concern as well as its leadership training program.

Georgia's Plans

The **Georgia Citizens Council,** W. Elliott Dunwody, Jr., president, was established in 1945 by an act of the Georgia legislature, to coordinate and mobilize efforts of civic, business, labor and fraternal organizations and individual citizens to improve the human resources of the state. It is divided into four divisions: youth, recreation, social protection and safety. Thus far emphasis has been on the first two.

Among accomplishments of the council are the formation of nearly a hundred teen-age centers, the holding of statewide youth workshop institutes, a survey of the juvenile court situation, development of a youth guidance plan for communities unable to afford juvenile courts—now in operation in two communities, recreational institutes for training of leaders, etc. Many local community councils have aided in these as well as other accomplishments. The Fourth Annual Citizens Conference of the Georgia Council met in Atlanta, November 17-19. It provided an opportunity for civic, professional and religious leaders to discuss problems among themselves and with outstanding state and national authorities.

Using hundreds of suggestions sent in by more than 500 persons from 78 Georgia communities the program was built around the theme: "What can I do as an individual citizen and through my own organizations to help improve our human resources more effectively." Two workshops on "Organizing the Community for Action," one on small

communities, the other on large, were led by Dr. Howard Beers, professor of rural sociology at the University of Kentucky, and Dr. Gordon Blackwell, director of the Institute for Research in Social Science at the University of North Carolina.

National Group Plans

The **National Conference on the Community,** John W. Herring, secretary, was organized by the **National Planning Association,** E. J. Coil, executive director, "to develop more power behind intelligent action on the community front." Meeting at West Point, New York, October 7-11, the conference brought together local and national leaders in the fields of local planning, social welfare, adult education, economic development, municipal research, etc., as well as those of community groups whose purpose is more generalized

Early sessions were devoted to panel discussions or reports on general problems of community organization. Programs under way and techniques of certain community and state organizations, as well as those of national scope, were described.

General sessions considered proposals for strengthening national services to general-purpose community groups. Discussion was based on the report of a Findings Committee and revealed that most were of the opinion that there is a need for the "pooling of ideas and experiences on the over-all approach to community development."

The result was adoption of a resolution providing for a committee to take steps to achieve the general objectives set forth in the Special Conference Committee reports. This organization committee "should be free to act in securing funds and organizing to achieve" these objectives:

(1) Exchange and pooling of information among persons and agencies working in the field;

(2) Stimulation and distribution of research in this field;

(3) Training of volunteer and professional leaders for community organization;

(4) Help and advice to state and local community organizations.

The committee on organization, with Mr. Coil as chairman and Mr. Herring as secretary, has already held several meetings.

Previous to the West Point sessions the conference issued its 34-page *Community Building in America,* "a broad brush sketch of 5,000 organized community programs in America." The report is based in part on questionnaires and reports from 212 community organizations in 35 states. These groups fall into two categories: (1) community councils with broad or "general" principles; (2) community groups dealing with specialized problems such as racial discrimination, city planning, health - welfare - recreation, education for democracy, good government, and other community interests.

Citizens Plan for Tomorrow

In **Philadelphia** the **Citizens Council on City Planning,** Walter M. Phillips, president, has taken a leading part in securing for that city a "Better Philadelphia Exhibition." Aiding in the project was the **Chamber of Commerce and Board of Trade,** Clement V. Conole, general manager. Designed by Oskar A. Stonorov, well known architect and housing authority, in collaboration with the City Planning Commission, the exhibition covers some 50,000 square feet, cost $300,000, and was on view at Gimbel Brothers department store for some weeks. It is the hope of the citizens council to find a permanent home for it so that

it may be viewed at all times. A third of the cost of the exhibit was appropriated by the city council; the remainder was contributed by civic-minded individuals and mercantile, financial and industrial organizations.

Discussing the exhibit, *Civic Affairs*, published by the **Philadelphia Committee of 70**, Harry K. Butcher, secretary, comments that "the exhibition illustrates the technical phase that must precede the development of the city of tomorrow. It is the pattern which planning experts recommend be followed by the mayor and city council. The exhibition should help you to determine if it is worth your while to devote some of your spare time to politics and better government and help re-establish Philadelphia in its rightful place among the leading cities of the world."

Wide support for its stand on planning is reported by the **Seattle Municipal League**, C. A. Crosser, executive secretary. The league feels that "responsibility for preparation of an overall city plan for future development should rest with the City Planning Commission and that the services of a nationally recognized city planner should be secured."

Cooperating on City Problems

Pennsylvania has organized a **Committee on Pennsylvania City Problems**, made up of representatives of civic and service organizations with local chapters, of cooperating colleges and universities, and of the State Department of Internal Affairs, William S. Livengood, Jr., director. The committee is intended to function in a "coordinating and advisory rather than an executive or directive capacity," reports the monthly bulletin of the Internal Affairs Department.

The purpose of the committee is to "encourage and assist local chapters of service and civic organizations to devote more of their meetings—perhaps half—to informed, constructive discussions of specific problems of local government in their cities." The committee's program is designed to promote a means by which local citizens can work out the answers to their local problems rather than to provide solutions. The State Department of Internal Affairs will furnish monographs, factual data and printed matter as a basis for discussion. The colleges and universities will supply discussion leaders and assist in the gathering of supplementary local data. Among the problems to be discussed are new revenue sources, sewage disposal, housing, planning, zoning, traffic and parking, slum clearance, airports and recreation.

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Report to Members

The annual report of the **Massachusetts Civic League**, Miriam Butler, executive secretary, appears in a recent issue of the *Lens*. Following the secretary's short statement on the year's work are reports from committees—billboards, crime, child welfare, education, forms of government, housing, lottery and pari-mutuel, public health, public service, public welfare, and research on state problems. The league is working on plans to celebrate its 50th anniversary next year.

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Training Program

The **Council on World Affairs** (Cleveland), Shepherd L. Witman, executive director, is expanding its internship program of the past two years to an in-service training program. Through the cooperation of the Carnegie Corporation of New York the council will provide a year's training and experience for two trainees in the administration and operation of community education in world affairs. The training program will give experience in all aspects of community organization with respect to adult education

in world affairs. Its purpose is to provide thorough preparation for a professional career in this field. It is expected that after their period of training interns will organize, develop and administer similar projects elsewhere in the U. S.

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Fight on Vote Frauds

Attorney General Nathaniel L. Goldstein of New York State has announced plans for a year-round campaign against election frauds. Man power for the campaign will come from a pool of 400 attorneys who will volunteer their services. Each month Mr. Goldstein will select 30 of these volunteers, to be called special deputy attorneys, who will give a minimum of twelve hours of work during a calendar month, investigating election frauds. All will be continued in a reserve pool for duty on election day. Mr. Goldstein stated that one objective of the program is to build up a pool of experts to head the hundreds of volunteers needed to augment his staff for the 1948 presidential election.

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Anniversaries

The **Independent Civic Association of Sheepshead Bay (Brooklyn, New York)** has completed 25 years of activity. "While taking no part in politics," says it secretary, J. B. Milgram, the association "has acted in all other respects as a community sounding board."

September 1947 wound up twelve years of service by the **Iowa Taxpayers Association,** Joe L. Long, executive secretary. "We seem to have just about gotten settled down to the job of being useful and as helpful as possible to both interested citizens and public officials," says its bulletin, *The Iowa Taxpayer.* The bulletin calls attention to the events transpiring over the years and comments that "twelve years seem a long time when you look forward and try to picture 1959 and wonder just what will have been done about the problems with which the world is now struggling." The organization held an all-day program October 31 to celebrate its anniversary, with Hon. George A. Wilson, the state's senior U. S. senator, as principal speaker at a luncheon.

The **Minneapolis Council of Civic Clubs,** Eugene Larson, president, organized 22 years ago, now has 58 affiliated organizations representing a total of 40,000 members. Each month the *Town Crier,* its official bulletin, is mailed to all clubs and their representatives. Monthly meetings discuss important topics confronting Minneapolis and its metropolitan area.

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Strictly Personal

The Detroit Citizens League has announced appointment of **Hale G. Knight,** former member of the Michigan Liquor Control Commission and now on the staff of the United States Senate Appropriations Committee, as its executive secretary. Mr. Knight succeeds **William P. Lovett,** the league's secretary for 31 years, who died several months ago.

The Citizens' Civil Service Association of Illinois has honored its retiring president, **Mrs. Laura Hughes Lunde,** by unanimous passage at the association's annual meeting of a resolution praising her work. Mrs. Lunde was also presented by the association's board with a personal gift in appreciation of her services.

Stanley Hawks, vice president of the Minneapolis *Star and Tribune,* has been appointed chairman of the 1948 Civic Council Fund Campaign in Minneapolis. This campaign, organized in 1937 to eliminate duplication of effort, collects funds for six civic organizations in the Minneapolis area.

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Proportional Representation . . *Edited by George H. Hallett, Jr. and Wm. Redin Woodward*

(This department is successor to the Proportional Representation Review)

Hopkins, Minnesota, Adopts P. R. Charter

Elections in Cambridge, Toledo and Hamilton

THE village of Hopkins (population 4,100) at its regular election on December 2 adopted a home rule charter by a vote of 1,148 to 555. The charter provides for a council-manager plan of government and the proportional representation method of electing the council.

This is the first time that proportional representation has been tried in Minnesota. The new charter provides for the first council election under P. R. to be held May 11, 1948. The council will take office July 1, 1948, after which the first city manager will be appointed.

The Minneapolis *Star* of December 4 congratulated Hopkins editorially on its new charter: "The Hopkins charter is more advanced in some respects than the new charter being proposed for Minneapolis. Hopkins will have a city manager whereas Minneapolis would have a financial administrator with many of the powers of a city manager. Hopkins will have proportional representation, the most democratic way of electing a representative governing body."

C. C. LUDWIG, *Executive Secretary*
League of Minnesota Municipalities

Good Government Forces Win in Cambridge

The Cambridge electorate went to the polls on November 4 to enumerate its order of preference for the 34 candidates for the city council and 18 candidates for the school committee. This was the fourth Cambridge election under P. R. The voting was unusually heavy, 72 per cent of a larger registration coming to the polls as against 64 per cent in 1945.

So far as the city council was concerned, the issues were the same as in the last municipal election; namely, the continuation of efficiency in government and support of the present city manager. All nine incumbents were running and of them five had voted for the retention of the present city manager, John B. Atkinson, and four had voted against him. The five supporting the manager were those who had received the endorsement in 1945 of the Cambridge Civic Association, which is the charter group in Cambridge. There have been during the last two years a number of other five to four votes on constructive measures.

The Cambridge Civic Association endorsed the five incumbents and five additional candidates, one of whom had been elected to the council in 1941 under charter group endorsement and was seeking his seat again after a term of military service. The other four were newcomers to the field. In the final outcome the charter group retained its majority of five to four, with, however, the returned veteran replacing one of the previous officeholders, who finished tenth. Of the four unendorsed candidates elected three were on the previous council and one was returned to the council after being defeated in 1945.

The outstanding feature of this election beside the heavy vote was the concentration of votes among the lead-

ing candidates. In 1945 the endorsed candidates and the seven leading unendorsed received 84 per cent of the total first choices. In the last election they received 92 per cent. The charter group, although maintaining only its same number of councilors, increased its proportion of the total first choices from 45 per cent to 50 per cent.

In the school committee race much was at stake. The schools in Cambridge have not shown the progress in the last six years that has been demonstrated in the municipal administration. The campaign was waged on the issue of the elimination of politics from the school committee.

The Civic Association endorsed only one candidate who had held office before, Bradley Dewey, who ran for the first time in 1945 by request and as a public service. The four other candidates endorsed by the association also ran this year by request and were, on the whole, unknown to Cambridge politics. It is gratifying that two of these newcomers were elected and that Bradley Dewey was re-elected with the largest number of first choices ever given to any candidate for any office in a P. R. election in Cambridge. This vote was a tremendous vindication of Mr. Dewey's vigorous campaign for a better administration of Cambridge school affairs.

The other three positions on the committee were filled by the return of two of the previous unendorsed incumbents and by a former member of the school committee who was defeated for the city council in 1945. Under the Cambridge charter the seventh position and chairmanship is held by the mayor, who will be elected from its own membership by the city council when it sits in January.

DONALD SPENCER
Cambridge Civic Association

Election Interest High in Toledo

Toledo's seventh P. R. election of nine city councilmen reveals a mixture of new precedents and old gripes.

The number of ballots cast, 90,648, was a new high (total valid vote 85,550; invalids and blanks 5,098). Consequently, the quota was the largest yet—8,551.

First to reach the quota was the present vice mayor instead of the mayor. Since being mayor is usually worth two-thirds of a quota, an old rule-of-thumb was broken. Capable leadership and a press that has been both unusually favorable and sustained in its support of the vice mayor gives reason to the result.

Ad Thacher, formerly a county commissioner and mayor and councilman since adoption of P. R. in 1935, was defeated. Most people thought that couldn't happen.

Three new councilmen were elected —three who had never run previously for any public office. All are young men, one a war veteran. They replaced the three oldest present councilmen.

For the first time in nineteen years, party endorsement of council candidates was open. The Democrats won one additional seat. However, it is too early to predict any strengthening of party lines in actual legislative voting. In the past there has been little bloc-voting on legislation.

The vice mayor and the mayor were both elected on the count of first-choices. The nine elected candidates received 73 per cent of all first-choice votes.

Four Democratically-endorsed successful candidates received 39 per cent of the vote; three Republican endorsees, 30 per cent; and two independents, 21 per cent. Thus 90 per cent

of those who cast valid ballots helped elect councilmen.

The one Negro candidate elected received support from all wards—in fact, from all except 15 of 350 precincts. The quota was greater than the potential Negro vote. A successful Polish-Democrat received votes from 90 per cent of the precincts; votes of other councilmen-elect ranged from 96 to 99 per cent.

The count was slow, averaging 1,278 ballots per hour (first-choice sorting) as compared with 2,020 in Cincinnati. It was conducted by a bipartisan Board of Elections.

RONALD E. GREGG, *Executive Secretary*
Toledo Municipal League

Hamilton, Ohio, Holds Eleventh P. R. Election

Strict versus "liberal" law enforcement was the underlying campaign issue in Hamilton's eleventh P. R. council election in November. Four purported administration supporters and three candidates who are critical of the existing city administration and the present council's policies were elected.

The Hamilton election is of special interest in view of the heavy attacks on P. R. in New York and Cincinnati, although retention of P. R. was not an issue.

The official vote cast was 16,682, largest since Hamilton's adoption of the P. R. system in 1926. Twenty-seven candidates sought the seven council seats. The quota figure was 2,086. Invalid ballots numbered 442, 2.7 per cent of those marked, and 88 ballots were blank. Invalid ballots were fewer than ever before on a percentage basis. The election count was completed within 48 hours after the polls were closed. Actual counting and transferring required about 22 hours in contrast to 27 hours required to count 14,479 ballots in 1945.

Twenty-two transfers were necessary before seven candidates were elected. The present mayor, William Beckett, was re-elected outright with 450 surplus votes. Three other councilmen were re-elected on the fourteenth, eighteenth and twenty-first transfers. These three and the mayor were the only members of the present council who ran for re-election. The remaining three, newcomers to the council, won automatically when there were no further eliminations possible. Citizen interest was high as hundreds of Hamiltonians watched the counting process.

Dr. L. L. Hunter, only Negro seeking election, stood seventh in the first-choice count with 4.9 per cent of the first-choice votes, and remained in the running until the final transfer of votes. The last councilman elected had only 409 first-choice votes, or fourteenth in rank, but climbed to 1,862 on the last transfer. He was on the mayor's ticket. A lone woman candidate ranked twenty-fourth in the first-choice count and was eliminated after the sixth transfer.

Three tickets accounted for 23 of the 27 candidates. Each of the three tickets will have two representatives on the new council. The seventh member of the new council ran independently.

Candidates on two of the tickets, the Forward Hamilton ticket, headed by Mayor Beckett, and the Citizens Liberal ticket, managed by Councilman Howard Wilson (not running for re-election), pledged continuation of "good government." The Forward Hamilton ticket also backed the present administration in city hall. Candidates on these two tickets polled 56 per cent of first-choice votes. The Independent Charter ticket cam-

paigned for more "liberal" government, generally interpreted as less strict enforcement of state laws by city police.

Several issues, including the granting of a bus franchise, community recreation facilities, acquisition of additional water supply and garbage collection, were hotly debated prior to the election although many observers believed the underlying issue was strict or "liberal" law enforcement. The present city manager, Frank Buechner, has endeavored since his appointment in 1946 to clean up prostitution and enforce state laws on gambling. In this move he has had the support of the majority of the present council and the cooperation of a new police chief. Three members of the new council are alleged to favor the permitting of gambling.

The key to the control of Hamilton's civic affairs for the next two years rests with these three councilmen unless the majority of four committed to "good government" support each other on all major issues. That such unanimity will prevail is hardly indicated by past actions of the present councilmen who were re-elected and will serve in the new council. On several major issues the council has been badly split. The first test will come when the new council meets in January for organization and the selection of a mayor.

ALAN C. RANKIN
Miami University

CITY, STATE, NATION

(Continued from page 41)

and Development Agencies. Several states in 1947 created new planning agencies or unified planning activities into a single agency. The survey revealed that 39 states are spending more than $8,000,000 on such activities in the current biennium.

New York leads in such expenditures; its state planning agency, the Department of Commerce, received $1,700,000 for the current fiscal year.

The revamped Oklahoma Planning and Resources Board will spent $1,200,000 over a two-year period to survey industrial possibilities of the state's resources, power, water and transportation facilities, and the availability of markets, labor, credit and industrial sites. Efforts to stimulate tourist trade will be made by a Department of Publicity.

In Pennsylvania, legislators gave planning continued support by appropriating the State Planning Board $200,000 for 1947-49. In addition, the Department of Commerce received $950,000 for industrial and tourist research. Problems being studied include stream pollution, depletion of coal and timber reserves, soil erosion and overconcentration of heavy industry in small areas.

The Arkansas Resources and Development Commission received $995,610 for 1947-48, compared to $244,958 in 1946-47.

In California the new office of the director of planning and research is operating on a budget of $116,405 until July 1948.

In Minnesota an unusual activity of the new State Department of Business Research and Development is investigating violations of state anti-trust laws. Other major efforts of the agency will include research in broader use of natural resources, diversification of industry and advertising scenic attractions.

Michigan's new Department of Economic Development, meanwhile, is completing a study of industrial potentialities in the state's Upper Peninsula, stimulating location of new business in the state, and aiding localities in industrial development surveys. These and other activities of the department are financed by a $75,000 appropriation for the current fiscal year.

Counties and Townships May Zone in Ohio

Regulations Set Forth in 1947 Legislation

THE NEW Ohio county and township zoning law, reported in this section last month, authorizes counties and townships to adopt zoning ordinances for unincorporated territory as follows:

1. Counties or townships may regulate the location, height, bulk, number of stories and size of buildings and other structures, percentages of lot areas that may be occupied, set back building lines, sizes of yards, courts and other open spaces, population density, uses of buildings, other structures and land for trade, industry, residence, recreation or other purposes;

2. County commissioners or township trustees may proceed upon their own initiative or shall proceed upon petition of voters numbering not less than 8 per cent of those who voted in last election for governor;

3. Counties or townships instituting zoning shall set up a rural zoning commission of five members residing in the unincorporated territory;

4. The county or township rural zoning commission then submits plan giving its recommendations;

5. The county or township zoning commission may request the county or regional planning commission to prepare a zoning plan for it;

6. Proposed zoning plan must have at least one public hearing;

7. After the hearing the proposed zoning plan must be submitted to county or regional planning commission for approval, disapproval or suggestions. Any changes recommended by planning commission must be subjected to additional public hearing;

8. After county or township zoning commission has completed recommendations for the zoning plan and a further public hearing has been held, the zoning plan may be adopted by county commissioners or township trustees. However, any changes made must be submitted to the zoning commission, and, if such changes are disapproved, the favorable vote of the entire membership of the board of county commissioners or board of township trustees is required for adoption;

9. Before the zoning plan can be placed into operation, it must be put to a vote of the voters residing in the areas to be zoned and receive a majority of the votes cast;

10. Amendments or supplements follow procedure similar to that outlined for adoption of the original zoning plan, except that they need not be submitted to vote of the electors unless requested by petition of voters;

11. Provision is made for any person adversely affected, who considers that the regulations do not comply with the law or are unreasonable, to appeal to the court of common pleas;

12. Where zoning is adopted, a board of zoning appeals of five members shall be appointed (by county commissioners for county zoning or township trustees for township zoning) to hear and decide appeals based on alleged errors in enforcement or infliction of unnecessary hardship;

13. A zoning inspector may be appointed, but where a county building inspector has been appointed, he shall also be the zoning inspector. It is required that a zoning certificate be ob-

tained for construction work on any building or structure, certifying its compliance with the regulations;

14. Lawful use of land, buildings or structures existing at the time zoning is adopted may be continued even though not in conformity with the zoning regulations, but upon discontinuance of such use for two years, further use must comply with the regulations;

15. Outdoor advertising classified as business use is permitted in districts zoned for industry, business, trade, or on land used for agricultural purposes;

16. Exempted from zoning regulation are buildings or land used for agricultural purposes or public utilities, publicly or privately owned. No power is granted in the act to prohibit any mercantile or retail establishment, drug store, hotel, lunch room, restaurant or place of entertainment in any areas zoned for trade or industry; and

17. Violation of the zoning regulations shall subject the violator, upon conviction, to a fine of not more than one hundred dollars. Each day of violation after conviction shall be deemed a separate offense.

Two Counties Consider New Charters

The Board of Supervisors of Chippewa County (Sault Ste. Marie), Michigan, recently appointed a committee to study the advantages of the manager plan.

The Good Government League of Hamilton County (Cincinnati), Ohio, is considering making a renewed attempt to secure a home rule charter for the county. A manager charter was rejected by the voters in 1935.

Road Centralization Continues

Adams County, Mississippi, recently decided by action of the board of supervisors to centralize its road work into one unit replacing the traditional precinct system.

Rusk County, Texas, by popular referendum, rejected the county road unit plan by a ratio of four to one, and Orange County rejected it 1,179 to 799. Of the 30 or more Texas counties which have held elections under the 1947 optional county road law, approximately a dozen have voted favorably.

In Kentucky a three-months survey by the Public Administration Service led to the conclusion that state centralization of all rural roads offered the only logical solution. The state would not assume road and bridge debts, and counties would continue to furnish the right of way. They would be allowed to levy a tax for a higher standard of construction or maintenance than that provided by the state. Existing competent local road organizations could be retained to operate under state contract, but the report described Kentucky's 120 counties as "many of them with too small a tax base to support an effective administrative organization, and many too small in area to utilize effectively such an organization if it were available." If Kentucky accepts the recommendations, it will be the fifth state to effect virtually complete centralization of all road construction and maintenance.

Texas County Pioneers Home Rule

Under a county home rule amendment to the Texas state constitution, adopted by referendum in 1933, Delta County, Texas, may become the first county in the state to enjoy local home rule. The amendment provides that counties with populations of more than 62,000 may adopt a home rule charter, but that smaller counties may adopt such a charter only on approval by a two-thirds vote of each house of the state legislature. Delta County, with a

1940 population of approximately 13,000, received this approval from the 1947 legislature. The county officials have filed with the attorney general's office their plans for a county referendum in which a simple majority favorable vote is required for adoption of the home rule charter.

Pennsylvania Legislates for Counties

According to the Pennsylvania Department of Internal Affairs' *Monthly Bulletin,* slightly more than 25 per cent of the bills introduced in the 1947 session of the General Assembly related to county government. A total of 188 bills affecting counties was passed and sent to the governor, who approved 174 and vetoed 14. The new acts relating directly or indirectly to county government constituted slightly less than 25 per cent of the total acts passed.

Although the 1947 legislation leaves the structure of Pennsylvania county government virtually unchanged, there is scarcely a county officer who is not affected to some extent by the new laws. Most significant statutes include:

1. Acts 524 and 525 abolish all existing salary boards in counties of the second to eighth classes and provide for establishment in every such county of a new salary board. The newly constituted boards have authority to fix the number and compensation of all appointed officers, deputies, assistants, clerks and other persons whose compensation is paid out of the county treasury. In addition to these acts giving counties autonomy as far as number and compensation of appointed officers is concerned, the legislature has provided salary increases for most county officers, including elected officials, beginning in January 1948. Moreover, fees of a number of county officials have been increased.

2. Act 542, the real estate tax sales law, is optional in its application to counties. This act is expected to provide for quicker and more businesslike collection of delinquent taxes and disposition of property for which taxes remain unpaid. The requirement that property for which a sufficient bid is not obtained be sold free of encumbrance within one year is expected to result in quick disposition of the backlog of unsold property in some counties.

3. Act 64 permits sheriffs in second- to eighth-class counties to succeed themselves.

4. Act 251 authorizes establishment of a State Association of Prothonotaries and Clerks of Quarter Sessions Court, with certain expenditures chargeable to counties of the second to eighth classes.

5. Act 303 authorizes the State Association of County Commissioners, on approval of the members in convention, to coordinate and devise uniform, economical and efficient methods of county administration, the expenses to be met by assessment levied against the counties.

6. Act 562 authorizes the Joint State Government Commission to make a study of the tax laws of the state and other states and counties in order to determine improved methods of financing the state and its political subdivisions.

7. Act 212 gives the county planning commission in second-class counties jurisdiction and control over the subdivision of land within the county, except within cities and boroughs.

8. Acts 271 and 372 authorize establishment of a State Association of Directors of Veterans' Affairs, with counties liable for certain expenses of the organization.

9. Act 549 allows counties to establish temporary veterans' housing authorities.

Taxation and Finance . . . . . *Edited by Wade S. Smith*

Columbus Joins Ranks of Income Tax Cities

Referendum Likely on Ohio City's New Levy

A MUNICIPAL income tax of ½ of 1 per cent was unanimously adopted by the Columbus, Ohio, city council at its meeting November 28, 1947, following a two-and-a-half hour hearing at which opponents declared they would seek a referendum if the tax were enacted.

Effective January 1, 1948, the tax is to be levied on personal incomes and the net incomes of businesses. In the case of persons employed by Columbus firms, collection will be by payroll withholding. The self-employed, persons employed outside the city, and businesses will file annual declarations and pay the tax quarterly. The first quarterly installment will be due March 15, so that the city income taxpayers can worry about the city tax along with the federal levy. Pensions and annuities are not taxable under the new law.

The levy is unofficially reported as likely to yield from $2,500,000 to $3,000,000 annually for the five years it is to be in force. Proceeds will be used for balancing the budget—heavily burdened by an amendment enacted November 4, 1947, which gave the city's firemen, formerly on a 72-hour week, a 40-hour week—to meet about $1,000,000 in back pay, to settle sewage pollution suits, and extend service in most city departments.

Conspicuously successful use of a municipal income tax has already been made by another Ohio city, Toledo, which imposed a one per cent levy effective March 1, 1946. Through December 31, 1946, the tax yielded Toledo $3,637,796, of which $1,454,151 was transferred to the city's debt retirement funds. Collections for the full year 1947 were expected to exceed $4,000,000. The tax is meeting more than $1,300,000 annually of debt service on bonds payable inside the ten mill tax rate limit.

Motor Fuel Taxes Raised

Nine taxing jurisdictions raised motor fuel taxes by legislation adopted in 1947, according to the Federation of Tax Administrators. None boosted the tax to a level exceeding the 7 cents per gallon imposed by Florida, Louisiana and Tennessee, however.

The nine increases during the year were: California, which added one and one-half cents to a total of four and one-half cents; Colorado, which added two cents for a total of six cents; Connecticut, which added one cent to make a total of four cents; District of Columbia, whose tax now totals four cents; Maine, which added two cents to make a total of six cents; Maryland, adding one cent to make a five-cent total; Nevada, which added one and one-half cents for a five and one-half-cent total; Rhode Island, which added one cent to make a total of four cents; and Vermont, which raised the tax one-half cent to a total of four and one-half cents.

Some of the increases are temporary. Maine's increase is for three years, while that of Nevada is for two years. The Nevada tax—for the benefit of county and city roads—may be avoided in any county in which the county

commissioners refuse to impose the added excise.

Motor fuel taxes—in force in all 48 states and the District of Columbia, range down from the seven cents per gallon top to a low of two cents in Missouri. Highest rates tend to be found in the south, lowest in the Great Lakes and upper Mississippi valley areas.

California Cities Seek Local Sales Tax Uniformity

A committee to study the technical, legal and administrative factors involved in bringing about uniformity in the 64 municipal sales tax ordinances in force in California has been appointed by the League of California Cities. Chairman is Norris Montgomery, mayor of Santa Barbara, and another committee member is C. C. Wood, finance officer of San Bernardino, these having been the first two cities in the state to enact local sales taxes.

The municipal sales tax was one of the principal subjects discussed at the state league's annual conference in September, and the formation of the special study committee was an outgrowth of papers delivered then. The committee will catalogue differences in existing local sales tax ordinances and propose methods of reconciling them. It will also study the various report forms and other administrative features with a view to suggesting uniformity of practice as well as of law.

Property Taxes in Oregon 54 Per Cent Over 1940

The general property tax levied for 1947-48 by local units in Oregon will exceed $62,000,000, up just over $10,000,000 from 1946-47 and 54 per cent above the total levied in prewar 1940. Increased taxes for school purposes and taxes specially voted for county purposes, generally for improvements, were the principal factors in the rise. Levies for city purposes alone advanced less than 2 per cent from 1946-47 to 1947-48, or from $12,600,000 to $12,900,000.

These figures are set forth in a recent issue of the *Oregon Voter*, which shows that the total property tax levies declined from $48,800,000 in 1928 to a low of $38,500,000 in 1936. By 1939 they were up to $41,500,000, but declined to $40,500,000 for 1940. The downward trend continued during the early war years, the total dropping to a low of $34,800,000 for 1943-44. Since then the upturn has been sharp, the prewar level being passed in 1945-46.

Borrowing Costs Rise for Local Governments

The gradual upward movement in the cost of local borrowing which began in the spring of 1946 continued almost unabated during 1947, and early in November. *The Daily Bond Buyer's* index of yield of twenty representative municipal bonds broke above two per cent for the first time in more than four and a half years. By the third week in December the index was 2.25 per cent, compared with 1.85 per cent at the beginning of 1947.

Local borrowing costs had declined sharply after the peak of the depression. The index here cited reached its all-time peak at 5.69 per cent May 1, 1933. By December 1, 1941, it was down to 1.93 per cent. Pearl Harbor and our entrance into the war brought a reversal of trend, and by March 1, 1942, the index was up to 2.51 per cent. Thereafter the lessened volume of local borrowing and the competition for municipals on the part of wealthy individuals anxious to own them for their "tax haven" advantages progressively pushed the inter-

est rate down, and by May 1, 1943, the index was down to 2.01 per cent. The next month it dropped below two per cent, and continued its downward course through February 14, 1946, when an all-time low of 1.29 per cent was established.

Renewal of local and state borrowing and concessions made by Congress to higher bracket taxpayers, which lessened the value to them of the tax-exempt feature of municipal bonds, combined to contribute to increases during 1946, and by the end of 1946 the index was up to 1.90 per cent, approximately the pre-Pearl Harbor level. Through the first ten months of 1947, the index rose as high as 1.99 per cent (March 6) and went as low as 1.81 per cent (July and August). Increasing pressure by the Federal Reserve, aimed at creating a "tighter" condition among commercial banks, and later bank action in raising interest rates on commercial paper, had their effects on the municipal price structure, however, and prices for municipals were further softened and interest rates increased by prospective increases in supply and by growing buyer resistance.

How much farther municipal bond prices will decline (and local borrowing costs rise) is a problem bothering both the local units and the investment bankers who buy their bonds and retail them to investors. Admittedly, the supply-demand picture has changed in the last two years, to the detriment of the position of municipal borrowers, but it may be expected to change again, in their favor, when municipal bond yields rise sufficiently to bring resumption of buying by insurance companies and other fiduciaries to whom the tax exemption feature was not a factor and who consequently dropped out of the market when "tax haven" prices ruled.

These investors can presently purchase long-term U. S. government 2½ per cent bonds at just over par, and since the Federal Reserve has been supporting the market to prevent a break through par it is likely that a yield of close to 2½ per cent will continue to be a requisite to interesting the fiduciaries in municipals. In any event, it seems likely that bonds issued by cities, counties, school districts, etc., from now on will cost the taxpayer considerably more in interest than if they had been sold a year or two earlier.

N. Y. Five Cent Fare on Way Out?

The five-cent subway fare, sacred cow of New York City politics for a generation, but the subject of numerous unkind remarks by Mayor O'Dwyer in the last year, went under direct attack for the first time by the city's chief executive when he took to the air in December to outline fiscal problems.

Faced with an $18,000,000 "operating deficit" for the subways, the mayor asked for a fare rise sufficient to cover the increased operating cost. Unofficially, an increase of three cents, or an eight-cent fare, was calculated as necessary to meet his requirement.

The city's difficulty in financing increased costs springs in part from a tax rate limit for operating purposes. The subway "operating deficit," if not covered by subway revenues, takes funds needed for other purposes and not readily replaceable. Taxes for the payment of bonds and interest, however, are not subject to the limit; consequently, the financing of service on the subway debt presents no special problem, and the mayor asked for a specific stipulation that the fare could be raised to cover debt service as well as operating expense only if approved by a popular referendum.

Local Affairs Abroad . . . . . *Edited by James E. Gates*

Training for Public Employees Planned

Staff College in Britain, Refresher Courses in N. Z.

THE Administrative Staff College,[1] at Greenlands, Henley on Thames, will open on March 31, 1948; three sessions will be held during the year. Nominations for students will be accepted from industrial and commercial firms, the civil service, local government authorities and trades unions.

Prior consideration will be given to candidates, preferably aged 28-35, who hold, or are about to be promoted to, senior executive positions. The fee for the nearly three months session, which includes all tuition, full residential facilities, recreation and the cost of works visits, essential books and materials, will be £150. Funds have been made available by the Nuffield Foundation so that those who would benefit from a course but who might be prevented on financial grounds can attend.

The syllabus will include such subjects as: analysis of present-day administrative problems; comparison of organizational structures; relations with the consuming public, suppliers, markets, competitors and government agencies; and the role of the administrator in maintaining the vitality of an organization. Special attention will be given to such matters as job analysis, methods of recruitment, staff training, wage systems and labor incentives. In addition, the courses will touch on accountancy, company law, statistics, public relations, market research and welfare.

Instruction will be mainly through group discussions, supplemented by lectures and demonstrations. Visiting specialists will talk on selected technical subjects, and college members will be encouraged to speak at debates, prepare documents, keep records of discussions and report on works visits.

New Zealand Courses

An interesting development in the field of local government administration was the conduct in New Zealand of two refresher courses for local government employees. The first of these courses was held in Rotorua in June and was primarily for local government employees resident in the North Island. The second was held in Dunedin in August for employees in the South Island.

The courses had their origin in the (federal) Rehabilitation Department, which is charged with rehabilitating ex-servicemen so that they may take up their former positions without detriment to their efficiency.

It was decided to have one course only since in recent years there has been considerable emphasis placed on the development of a local government service in which the employee may make his career and move from one type of local authority to another by way of promotion. It was felt, too, that this would serve the additional purpose of permitting employees of one type of authority to know something of the general structure, functions and working of other types.

Lectures were generally dual, one being given by a representative of the supervising central government depart-

[1]See "British Leaders Plan Administrative College," the REVIEW, March 1946, page 150.

ment and the other by a local body officer active in that field.

The "Closed Shop" in the United Kingdom

The closed shop issue has again been raised as a result of the action of a number of local authorities in the United Kingdom. Southwark borough council has decided to make membership in a trade union a condition of employment or continuance in employment of any person in the council's service.

Hence, all present employees of the council who are not already members of a trade union are required to join their appropriate organization before September 30, 1948, and all applicants for employment must state that if they are not already members of a union they will apply for membership within a month after taking up their duties. What recognized union or organization must be joined will be determined by a committee, but the general rule is that such bodies are those that participate in joint negotiating machinery of the settlement of conditions of employment, the recommendations of which are accepted by or are binding on the council.

The city council of Leeds is reported to have approved a resolution of the Transport Committee to dismiss industrial employees of the transport department who do not join their appropriate trade union. According to a press report, Edmonton borough council has confirmed the dismissal, in accordance with the council's "closed shop" policy, of an employee who was said to have been expelled from his union because of non-payment of dues.

Local Boundary Commission Chairman Reports

Although the report of the British Local Government Boundary Commission is not yet scheduled, Sir Malcolm Trustram Eve, chairman of the commission, in his address at the annual conference of the Association of Municipal Corporations gave some clue to the thinking of the commission.

He pointed out that as of today there is no general agreement among local authorities as to what changes are desired. It seems to be agreed, however, that whatever may be the future relations between county government and the larger towns, two-tier government will be necessary in some form over the geographically greater parts of England and Wales. No single major authority has so far suggested to the commission that single-tier government can or should be arranged for the whole country.

"Many people are saying," said Sir Malcolm, "that members of lower tier authorities are losing interest. County boroughs threatened with reduction to the status of non-county boroughs have said that they will only be allowed to empty the bins, bury the dead, and cleanse the streets." He added that "we have suggested in our report equal functions for all types of county district. Some people have read into this an intention to level all down. This is far from our intention. We want a levelling up."

He posed some other questions, however, the principal one of which was whether the lower tier units could expect more powers unless they united and, if they did not, were they not in danger of losing more powers, or even extinction.

South African Cities Have Staff Troubles

A number of municipalities in South Africa are today faced with serious staff shortages especially in technical departments. Men with expert knowl-

edge are leaving the municipal service in alarming numbers.

The Durban city engineer's department, for instance, has been critically weakened by the loss of more than 60 highly trained technicians who have taken up better paid posts elsewhere. The design staff is sixteen when it should be 39; the architectural section has a staff of nine when it should have 26; there is one quantity surveyor instead of twelve; the planning section has nine instead of twenty.

Under such conditions, work is being seriously retarded. One job has had to be given to three different staff architects in succession, and if further staff losses occur it will be imperative to give the work out to private architects at a cost to the city of £12,600.

This acute shortage of staff, particularly in the town engineer's office, is delaying important work in Springs. The town engineer during the past few months has lost the services of his assistant and many other qualified members of his staff. Since many of the resignations have been caused by the more attractive salaries offered by private firms, it has been decided to pay substantially higher salaries and invite applications from overseas. The council is offering each successful applicant £100 towards his passage to the union and a house under the municipal housing scheme.

Tasmanian City Gains by Erosion

Giving evidence before the joint parliamentary committee on snagging of rivers in Tasmania, Mr. Wishaw of Carrick said that twenty acres of new land is being created annually in Launceston from soil eroded from elsewhere. Siltage brought into the Tamar from other rivers had been estimated at 4,000,000 cubic yards per year. This silt is dredged and deposited on low lying areas which are thereby reclaimed. On the reclaimed areas homes and factories will be built, standing on the island's most precious soil. "What may be Launceston's gain is unquestionably a tragic loss to country land holders and to the state in general," said Mr. Wishaw.

Cities Present Position on Housing in Canada

The Canadian Federation of Mayors and Municipalities, through a special committee on housing, presented to the central government a proposed "Outline for National Low-Rent Housing Legislation." It proposed that the federal government lend up to 90 per cent of the full construction costs of all privately sponsored, limited dividend projects, and finance full construction costs for all municipal, provincial or federal projects.

The position of the federal government had previously been that the contribution to municipal projects would be 90 per cent, and that the land contributed by the municipalities would constitute the remaining 10 per cent contribution. The cities now feel that the land which was formerly available is no longer available, and that the federal government should finance the full costs of the project.

Furthermore, says the proposal, "To expect the municipalities to contribute towards the capital costs of construction would be to impose on them a burden which their limited and strained financial resources make them ill equipped to assume. Moreover, the provision of adequate housing for all Canadian families is, or should be, a national social minimum and, as such, it should be a national financial responsibility. This is not to argue that the municipalities have no responsibili-

ty. They have. But it is neither in their interest, nor in the interest of the nation at large, to add to the already heavy municipal debt structure a further load for housing indebtedness the more so inasmuch as, over the years, the provision of low-rent housing is likely to grow to large proportions."

Mayoralty Contingencies Provided in Winnipeg

An amendment to the Winnipeg charter, obtained at the last session of the Manitoba legislature, provides for the contingency of a mayoralty candidate dying between nomination and election day, on election day, or after being elected but before taking office. If such a candidate dies between nomination and election day, no election shall be held that day and no candidate shall be declared elected by acclamation. If a candidate for the mayoralty dies on election day before the close of the polls, the election shall be void. In either of these cases, or in the case of a person elected to the office of mayor on a regular election day, dying before taking office, a new election for mayor shall be held "as if for the purpose of filling a vacancy in the office, and all proceedings therefor shall be taken by the clerk as soon as may be."

"The Common Good"

From time to time in the English *Municipal Journal,* there appears some most interesting and instructive matter in a special column, Clement Dane's "From My Notebook." Recently Mr. Dane described a feature of Scottish finance known as "The Common Good." Here it is:

That peculiar feature of Scottish municipal finance, "The Common Good," has again come into prominence as a result of the minority report of the Interdepartmental Committee on Expenses of Members of Local Authorities. Mr. R. H. Turton, who signs the minority report, recommends that the Secretary of State for Scotland should appoint a royal commission to enquire into the system of "The Common Good." I cannot see the Scottish authorities acquiescing in the proposal.

What is this "Common Good"? It consists of the entire property of a burgh which is held for the good of the community. To take Glasgow, for example, "The Common Good" originated mainly in the grants of lands from ecclesiastical authorities, the acquisition of church lands after the Reformation, and the accumulated surpluses of petty customs and other properties of the past, profitably invested. At one time the financial duties of Glasgow Corporation consisted mainly of the management of this fund. The town council, like other Scottish municipal corporations, can exercise a wide discretion in the application of this money. Glasgow's "Common Good," I understand, amounts to £850,000.

"The Common Good" is the common purse and is not under any statutory restrictions, but must always be devoted towards objects directly beneficial to the city and its inhabitants. There is no parallel to it in England except in the funds of the corporation of the city of London. It is of interest to recall that out of "The Common Good" and the loans raised on its security, was taken the money required to construct the Glasgow tramways, the whole clear revenue from which belongs to the fund.

Books in Review

Cogwheels of Democracy: A Study of the Precinct Captain. By Sonya Forthal. New York City, William-Frederick Press, 1946. 106 pp. $2.

This was published in 1946, and the work on which it is based seems from internal evidence to have been done five or more years before. The author performed the astonishing feat of interviewing 600 precinct captains of the political parties in Chicago; she wrote up vivid characterizations of them, and analyzed the evidence. She attempts no conclusions but gives us a source book which develops in detail abundant proof of the things we have all assumed as to old-fashioned ward politics in Chicago.

RICHARD S. CHILDS

Your City Tomorrow. By Guy Greer. New York City, The Macmillan Company, 1947. xiii, 210 pp. $2.50.

A wise and well read citizen, a former editor of *Fortune*, undertakes in this small and readable volume to inspire laymen with some of his own enthusiasm and hopes for the bolder city and regional planning manifested in British projects and in some new American works like the Boston contest.

R. S. C.

Additional Books and Pamphlets

Directories

Directory of Tennessee Municipal Officials. Knoxville, University of Tennessee, Bureau of Public Administration, 1947. 31 pp. $2.

Driver Training

The Abington Plan of Home-School Cooperation for Behind-the-Wheel Instruction. By National Conservation Bureau. New York, Association of Casualty and Surety Companies, 1947. 8 pp.

Automobile Driver Education for High School Students. A Long Range Solution of the Traffic Accident Problem. New York City, National Conservation Bureau, or Chicago, U. S. Junior Chamber of Commerce, 1947. 11 pp.

Final Report on Student Driver Training Program. Jointly sponsored by Delaware State Department of Public Instruction, State Highway Department and Delaware Safety Council. Chicago 6, National Committee for Traffic Safety, 1947. 6 pp.

A Service for Universities and Colleges. Progress in Driver Education in the United States. New York, New York University, Center for Safety Education, 1947. 4 pp.

Standards and Procedures for Examination of Applicants for Driver Licenses. Washington, D. C., American Association of Motor Vehicle Administrators, 1947. 50 pp.

Education

Shall Government Subsidize Our Public Schools. By Robert A. Millikan. New York City, National Industrial Conference Board, 1947. 22 pp. 25 cents (discounts on quantity orders).

Government Text Books

City Government in the United States (Revised). By Charles M. Kneier. New York, Harper & Brothers, 1947. viii, 727 pp. $4.50.

Readings in American National Government. Edited by David Fellman. New York, Rinehart & Company, 1947. viii, 300 pp. $2.

Housing

What and Why Public Low-Rent Housing. Washington 25, D. C., Public Housing Administration, Housing and Home Finance Agency, 1947. 8 pp.

International Affairs

Voting Procedures in International Political Organizations. By Wellington Koo, Jr. New York, Columbia University Press, 1947. 349 pp. $4.

Will Dollars Save the World? By Henry Hazlitt. Irvington-on-Hudson, New York, The Foundation for Economic Education, 1947. 95 pp. 75 cents (discounts on quantity orders).

Land Use

Symposium on the Public Lands. By Theodore W. Schulz, Oliver LaFarge, etc. Albuquerque, University of New Mexico, Division of Research, Department of Government, 1947. 22 pp. 50 cents.

Neighborhoods

The Neighborhood Unit Plan—Its Spread and Acceptance. A Selected Bibliography with Interpretative Comments. By James Dahir. New York, Russell Sage Foundation, 1947. 91 pp. $1.

Overlapping Units

Governmental Units Overlying City Areas. By Richard C. Spencer and Josef Barolzheimer. Washington 25, D. C., U. S. Department of Commerce, Bureau of the Census, 1947. 55 pp.

Personnel

Institutional Employee Maintenance. By John C. Crowley. Chicago 37, Public Administration Service, 1947. 14 pp. $1.

Planning

Industry and Transportation. Master Plan Report. Fall River, Massachusetts, Planning Board, 1947. 31 pp. maps.

Planning Detroit. Detroit, Michigan, City Plan Commission, 1947. 32 pp.

Public Employment

State Employment in 1947. Washington 25, D. C., U. S. Department of Commerce, Bureau of the Census, 1947. 10 pp.

Public Welfare

Principles and Practice of Social Work. By Helen I. Clarke. New York, D. Appleton-Century Company, 1947. xiv, 450 pp. $3.50.

Russell Sage Foundation 1907-1946 (in two volumes). By John M. Glenn, Lilian Brandt, and F. Emerson Andrews. New York, Russell Sage Foundation, 1947. 746 pp. $5.

Your Community—Its Provision for Health, Education, Safety, Welfare. By Joanna C. Colcord. Revised by Donald S. Howard. New York, Russell Sage Foundation, 1947. 263 pp. $1.50.

Reporting

Reporting. By Joseph M. Lowery, Mabel W. Jensen, etc. Chicago 37, Municipal Finance Officers Association of the United States and Canada, *Municipal Finance*, November 1947. 31 pp. 50 cents.

Smoke Abatement

Application of Overfire Jets to Prevent Smoke from Stationary Plants. By Richard B. Engdahl and William S. Major. Columbus 1, Ohio, Battelle Memorial Institute, Fuel Research Laboratory, 1947. 31 pp. 25 cents.

State Government

State Legal Accountability. By Robert P. Eckert, Jr., Joseph A. Moynihan, etc. Chicago 37, Council of State Governments, *State Government*, October 1947. 24 pp. 50 cents.

Your Kentucky Government 1943-1947. The Record of 4 Years of Good Government in Your Kentucky. By Governor Simeon Willis. Frankfurt, the Governor's Office, 1947. 110 pp.

Taxation and Finance

City Finances: 1945 (Cities Having Populations over 25,000). Vol. 3, Statistical Compendium. Prepared by Bureau of the Census. Washington 25, D. C., Superintendent of Documents, 1947. ix, 258 pp. $1.25.

Reduction of Taxation. By Chamber Committee on Federal Finance. Washington 6, D. C., Chamber of

Commerce of the United States, 1947. 43 pp.

A Six-Year Financial Plan, Including a Capital Outlay Program 1946-1951. By The Six-Year Planning Committee. Attleboro, Massachusetts, Mayor's Office, 1946. 35 pp.

Social Effects of Municipal Rating. A Study Conducted in Footscray. By The Land Values Research Group with Cooperation of Footscray City Council. Melbourne, Australia, 1947. 60 pp. 2/6. (Apply to Research Director, A. R. Hutchinson, 32 Allison Avenue, Glen Iris, S. E. 6, Victoria, Australia.)

Sources of State Tax Revenue in 1947. Washington 25, D. C., U. S. Department of Commerce, Bureau of the Census, 1947. 29 pp.

State Finances 1945. Vol. 3: Statistical Compendium. By Bureau of the Census. Washington 25, D. C., Superintendent of Documents, 1947. 65 pp. 35 cents.

State Tax Collections in 1946. (Final). Washington 25, D. C., U. S. Department of Commerce, Bureau of the Census, 1947. 15 pp.

Taxes. (Based on discussions at conference of senators, congressmen and governors, Chicago, September 1947.) Chicago 37, Council of State Governments, *State Government*, November 1947. 20 pp. 50 cents.

Technical and Administrative Amendments. By Chamber Committee on Federal Finance. Washington 6, D. C., Chamber of Commerce of the United States, 1947. 65 pp.

Total Government Expenditures in 1945 and 1946. New York 7, Tax Institute, *Tax Policy*, September 1947. 8 pp. 25 cents.

Local Government Budgets, Tax Levies, Tax Rates and Assessed Valuations for the Fiscal Year 1947-48. Informational Report to Board of Directors of Los Angeles Chamber of Commerce from State and Local Government Committee. Los Angeles, Chamber of Commerce, 1947. 30 pp.

Traffic

Making Better Use of Today's Streets. Washington, D. C., Chamber of Commerce of the U. S. A., Transportation and Communication Department, 1947. 39 pp. Illus.

Traffic Safety

America's Traffic Safety Champions. By Dick Bennett. Chicago, National Safety Council, 1947. 42 pp.

Make Your Town Safe. By Herbert Yahraes. New York 16, Public Affairs Committee, 1947. 32 pp. 20 cents.

IN GOOD TIMES PLAN FOR BAD

(Continued from page 15)

structive force for stabilization, it must apply such prudent policies.

This cannot be accomplished without the enunciation of an accepted policy and the procedure by which it can be practically attained. Such a procedure must include three factors:

(1) Protected municipal reserves accumulated in good times for use in hard times;

(2) Long range financial programs permitting the application of long term fiscal policies;

(3) Stabilization of operations, including capital outlays, as the objective to be sought through the application of the first two.

The National Municipal League should recognize the importance of this matter and take steps to secure the cooperation of other national organizations and agencies concerned in a continuing program of education that will be needed to develop a general nation-wide understanding of its importance.